REGISTRATION DEPARTMENT OF TAMILNADU

REGISTRATION MANUAL
PART 11

DEPARTMENTAL ORDERS
REGISTRATION DEPARTMENT TAMILNADU
DEPARTMENTAL ORDERS.
CHAPTER I.
ESTABLISHMENT

(Services in the Department)

1. (a) The establishment of the Registration Department is composed of the members of the following services:-

   (1) The Tamil Nadu Registration Service
   (2) The Tamil Nadu Registration Subordinate Service
   (3) The Tamil Nadu Ministerial Service.
   (4) The Tamil Nadu General Subordinate Service.
   (5) The Tamil Nadu Last Grade Service.

(b) The Tamil Nadu Registration Service consists of the following classes and categories of officers :-

   **Class I.** - Assistant Inspector-General of Registration,
   **Class II** -
   Category I - Inspector of Registration Offices.
   Category 2 – District Registration

**Inspector – General of Registration**

2. The Inspector-General is the administrative Head of the Department. He is assisted in the performance of his duties by an Assistant Inspector-General of Registration and a Personal Assistant. The Personal Assistant is in the cadre of District Registrar.

**Assistant Inspector -General of Registration and Inspectors of Registration Offices.**

3. (a) The appointment of Assistant Inspector-General of Registration is made by Government by promotion from the Inspectors of Registration Offices.

   (b) The appointments of Inspectors of Registration Offices are made by Government by promotion from District Registrars.

**District Registrars**

4. The superintendence and control of each registration district is vested in an officer of Gazetted rank, designated the District Registrar.

5. The appointments of District Registrars are made by Government both by direct recruitment and by recruitment by transfer from Sub-Registrars of the first grade

6. (a) The provisions regarding the probation of the District Registrars and the tests to be passed by them are contained in the Tamil Nadu Registration Service Rules.

   (b) A probationary District Registrar recruited direct shall, within the period of probation, undergo such course of training as may be prescribed by the Inspector General.
Duties of district Registrars and Joint Sub-Registrars attached to District Registrar’s Offices

7. The District Registrar is also required to perform the duties of a Sub-Registrar in respect of the Sub-Registry Office amalgamated with his office but in order to relieve him of the major portion of this original registration work and thus enable him to pay due attention to the important duties of supervision and inspection, a Sub-Registrar is appointed to work jointly with him and under his orders.

8. The powers delegated to the Joint Sub-Registrar in clauses (1), (2) and (6) of the notification of the Government of Tamil Nadu, Judicial Department, No. 198, dated 11th March 1915 printed in the Registration Manual, Part I, may be exercised by him even when the District Registrar is at headquarters; but as the main object of the delegation is to secure the maximum Convenience to the public, it is not the intention that the District Registrar should when at headquarters, divest himself entirely of the duties delegated to the Joint Sub-Registrar.

9. The Joint Sub-Registrar in a District Registrar's Office or the senior of them, if there are more than one such Sub-Registrar, is competent by virtue of his office, to exercise the powers of District Registrar referred to above irrespective of the period of service rendered by him as such Joint Sub-Registrar and even though he is not so empowered by name.

10. (a) The Joint Sub-Registrar shall work under the orders of the District Registrar; and shall supervise the District Registrar's establishment and exercise control in all matters of detail:

(b) He shall attend to the major portion of the duties connected with original registration.

Sub-Registrars and probationary Sub-Registrars.

11. The Tamil Nadu Registration Subordinate Service consists of categories of officers:

Category 1 -
Sub-Registrars, I Grade.
Sub-Registrars, II Grade.

Category 2.-Probationary Sub-Registrars.

12. Appointments to the posts of Sub-Registrars and Probationary Sub-Registrars are made in accordance with the Tamil Nadu Registration Subordinate Service Rules. These rules contain relating to the conditions relating to the probation and the details regarding the test to be passed by the persons appointed to these posts.

13. Each Sub-district is under the charge of a Sub-Registrar.

14. As soon as a Probationary Sub-Registrar joins a District Registrar’s Office on first appointment, a report shall be submitted to the Inspector-General by the District Registrar in Form (1).

Training of probationary Sub-Registrars.

15. The District Registrar shall ensure that a Probationary Sub-Registrar, during his training, receives a thorough grounding in the Acts, Rules, Orders and routine duties he department and that he attains facility in reading, writing and speaking the language of the district. The training shall relate to all the details of office work.
16. (a) A probationary Sub-Registrar shall attend to the following items of work in the Original Registration Branch of a District Registrar's office by way of minimum practical training during the first six months of his probation;

(i) Copying endorsements, etc of 200 documents in registration copies, comparing registration copies 50 documents as reader and 50 documents as examiner and checking filing of 50 copies in register books;

(ii) Preparing 30 certified copies, comparing 15 certified copies as read and another 15 certified copies as examiners;

(iii) Preparation of indexes of 100 documents in Indexes I to IV and subsidiary indexes and comparing indexes of 50 documents as reader and another 50 documents as examiner.

(iv) Conduct of 15 single and Miscellaneous Searches and 30 General Searches and preparation of 30 Encumbrance Certificates;

(v) Preparation of District copies for five documents and Memoranda for 15 documents;

(vi) Attending to quarterly examination of records and record receptacles in District Registrar’s Office that fall due in the period and verification of records of District Registrar's Office with record registers and Register of Contents of Record Receptacles;

(b) During the next six months of his probation, the probationary Sub-Registrar will attend to the following items of work at a District Registrar's Office:

(i) Attending to correspondence in Original Registration Branch (including maintenance of concerned personal register) and preparation of Report of Progress of Work and Statements I to V and other periodical returns of Original Registration Branch of District Registrar's office for two months;

(ii) Examining document presented for registration as regards stamp duty, registration fee and admissibility to registration and preparing document and fee receipts there for and maintenance of all accounts of original Registration Branch for two months;

(iii) Attending on the District Registrar as bench clerk when he hears appeals and applications and helping in work in administrative section for two months:

(c) During the rest of the period of his probation, the Probationary Sub-Registrar will be posted as an Additional Sub-Registrar’s Office and he shall register during this period not less than 75 documents a month authenticating the concerned entries in register books and examining himself the concerned entries in indexes. During this period, a Probationary Sub-Registrar may also be posted temporarily as Sub-Registrar of Joint Sub-Registry Office on grounds of administrative convenience;

(d) The District Registrar shall, after the completion of one year of the period of probation of a Probationary Sub-Registrar submit a report about the completion of the training referred to in sub-clauses (a) and (b) above together with a copy of the Diary of the Probationary Sub-Registrar. On completion of the rest of the period of probation of a Probationary Sub-Registrar, the District Registrar shall submit a report giving month wise particulars of documents registered by the Probationary Sub-Registrar during the period of his service as Additional Sub-Registrar at the District Registrar's Office.
17. (a) Every Probationary Sub-Registrar shall maintain a diary in which he shall daily enter the items of work attended to by him. The dairy shall be submitted every the District Registrar, or if he is absent, to the Joint Sub-Registrar, who shall scrutinize and initial it.

(b) If a Probationary Sub-Registrar is transferred from one district to another during the course of his training, the District Registrar of the district from which he is transferred shall forward to the other District Registrar a statement showing the details of the training he received.

18. Candidates selected for training as Probationary Sub-Registrars shall be required to execute a bond (Appendix No.1) agreeing to serve the Department for a minimum period of five years.

Return of acting appointments.

19. A return of every acting or temporary appointment under Section 8 10 to 12 of the Registration Act, 1908, shall be submitted by each District Registrar to the Inspector-General on the 1st February of each year.

Temporary Joint Sub-Registrars

20. The Inspector General has been empowered to sanction the appointment for a continuous period not exceeding one year at a time, of temporary Joint Sub-Registrars and temporary peons on rates of pay admissible to the subject to the existence of the requisite budget provision. Sanction of the Government is necessary for the retention of these temporary posts beyond one year. (G.O. Ms, No. 1105, Revenue, dated 14th March 1968).

21. (a) The District Registrar shall submit (Form '2) proposals for the appointment of a temporary Joint Sub-Registrar immediately the necessity is foreseen in respect of any office.

(b) A separate proposal for each office with statements showing the month-wise registrations three years immediately preceding the current year with the total number, of registrations for each of the completed months in the current year should be submitted.

(c) He shall also report along with such proposals whether any permanent Sub- registrar returning from leave or ousted from an acting appointment is available for appointment as temporary Joint Sub-Registrar.

22. The District Registrar shall obtain every month, statements of the registration in the Office for which temporary Joint Sub-Registrars are appointed in order to satisfy himself that the continuance of the employment of these officers for the sanctioned period is necessary on each case. He shall submit an immediate report to the Inspector-General of Registration where he feels that such continuance is not necessary Ministerial Establishment.

23. (1) The scale of pay of the following Ministerial posts are as under:-

   Junior Assistants-Rs. 200-5-250-10-300.
   Assistant--Rs. 250-10--400.
   Temporary Section-Writers-Rs. 150 fixed.

(Temporary Section-Writers who have put in a continuous period of service of five years are eligible to the incremental scale of pay of Rs. 150-4-170-5--225).

Graduates appointed in the post of Junior Assistant and Typist or Steno-Typist Shall start at Rs.215.
(ii) The higher starting pay of Rs. 215 may be allowed to a Junior Assistant, Typist or Steno-Typist who passes the degree or equivalent examination within three years of entering service. i.e., while drawing a pay less than the initial pay fixed for Graduates.

(iii) Typist (qualified); Same as for Junior Assistant plus a special pay of Rs. 15 per mensem if they possess higher Grade qualification in typewriting in English and Rs. 25 per mensem, if they possess higher grade qualification in typewriting in Tamil also.

Note.-The Assistant in the District Registrar’s Office who supervises the work of the other Assistants and Junior Assistant in the Administrative Branch of the office is designated “Head Clerk” in the District Registrar’s office and is entitled to a supervision allowance of Rs.10 per mensem.

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(iv) The Assistant of a Sub-Registry Office and the Original Registration Branch of the District Registrar’s Office who supervises the work of two Junior Assistants or more including Section-Writers employed throughout the year, is entitled to a supervision allowance of Rs.5 per mensem.

.24. (a) The ministerial establishment of each Registration District consists of two main divisions:-

(i) Administrative branch in the District Registrar’s Office for duties appertaining to supervision and control.

(ii) Original registration branch in the District Registrar’s Office and in Sub-Registry Offices.

(b) For purposes of normal administration, the offices of District Registrar are divided into three classes and the strength of the ministerial establishment for each class has been fixed as shown below:-

(i) First Class district with jurisdiction over more than 25 Sub-offices and annual Registrations above 50,000 for the district

| Assistants | .. | .. | .. | .. | 4 |
| Junior Assistant | .. | .. | .. | .. | 8 |
| Typist | .. | .. | .. | .. | 1 |
| **Total** | .. | 13 |

(ii) Second-Class district with jurisdiction over 20 to 25 sub-offices and annual registrations above 50,000 for the district

| Assistants | .. | .. | .. | .. | 4 |
| Junior Assistant | .. | .. | .. | .. | 6 |
| Typist | .. | .. | .. | .. | 1 |
| **Total** | .. | 11 |

(iii) Third-Class district with jurisdiction over less than 20 sub-Offices and/or annual registration less than 50,000 for the district

| Assistants | .. | .. | .. | .. | 4 |
| Junior Assistant | .. | .. | .. | .. | 3 |
| Typist | .. | .. | .. | .. | 1 |
| **Total** | .. | 8 |

In certain cases, additional staff has been sanctioned for special items of work.
(c) The ministerial staff in the original registration branch in each
Registration District and in the Sub-Registry Office consists of an Assistant; and Junior
Assistants.

(d) The Accountant-General and the Treasury Officers do not concern
themselves with the distribution of the original registration start' among the several offices,
but treat the staff as one unit for the entire registration district, even in cases where it
comprise portions of more than one revenue district.

25. (i) The District Registrar is the authority empowered to appoint Assistants,
Junior Assistant and Typist subject to the conditions specified in the rules relating to the
Tamil Nadu Ministerial Services.

(ii) The District Registrar is also empowered 'to appoint Section-Writers
subject to the condition laid down in the rules prescribed in this behalf these rules are
printed in Appendix II.

(iii) (a) In cases where it is Absolutely necessary to make a temporary
appointment, such appointment should be made from qualified candidates sponsored
through the Employment exchange concerned.

(b) The appointing authorities should not call for lists of candidates from the
Employment Office much in advance of the occurrence of the vacancies.

(c) As far possible the above procedure should be followed in making
appointments to posts included in the Tamil Nadu Last Grade Government Service and to
posts paid from contingencies subject to the provisions of rule 6 of the Tamil Nadu Last
Grade Government Service Rules.

26. In every District Registrar's office an appointment order book shall be
maintained in which shall be entered in chronological order a copy of each order of
appointment, posting or promotion, whether permanent, acting or temporary, affecting the
ministerial and Last Grade Government Servants' establishments in the district, separate
books being opened for each category of service and each being prefaced by a nominal
index.

27. The sanction of the Inspector-General shall be obtained before a subordinate
permitted to accept an appointment in another department, but applications for such
appointment from Assistants, Junior Assistants and Last Grade Government Servant may
be forwarded to other officers by the District Registrar himself at his discretion.

28. If, in forwarding the application of an officer for employment in another
office or department, any eulogistic or disparaging remarks are made by the forwarding
officer, they should be supported by the record of the applicant's work and conduct, a copy
of which should be forwarded along with the application. If however, an application is
forwarded without any remark, it is unnecessary to send a copy of applicant's record unless
subsequently called for.

29. (a) A list of "acting Junior Assistants" shall be included at the end of the list
of ministerial establishment in each district (Order 49) headed "acting Junior Assistants"
and shall set out firstly the names of acting Junior Assistants who have completed
probation and next, those who have not completed probation.

(b) Similar lists of Section-Writers shall also be appended to the
Establishment List.

30. (a) The District Registrar shall observe the, principle of strict seniority
among approved probationers in the matter of filling up of substantive vacancies arising in
the district. By watching the probable date of expiry of acting appointments the District Registrar shall, regulate the grant of leave to the members of the Ministerial establishment so as to procure continuity in the tenure of service and to avoid the introduction into the department of an unduly large number of acting men.

(b) A register of substantive appointments in Form 3 should be maintained by all appointing authorities in respect of categories to which they are competent to make appointments. The register can be maintained either separately for each category or in a single volume with suitable number of pages allotted to each category.

(c) A “Register of Probationers” (C.F. 250) shall be maintained in each District Registrar's Office in respect of Junior Assistants, Typists, Record Clerks and Last Grade-Government Servants undergoing probation.

(d) A separate Register of Probationers "shall be maintained in respect of Section-Writers.

31. An order or notification of promotion or appointment of Government servant in an officiating capacity to a higher post should be cancelled as soon as it is brought to the notice of the appointing authority that such a promotion or appointment has resulted from a factual error and the Government servant concerned should, immediately on such cancellation be brought to the position he would have held but for the incorrect order of promotion or appointment. There is no need to ask the Government servant concerned to show cause against the cancellation of the orders proposed. [G.O.No. 1435, Public (Service-A) dated 22nd April 1964.]

Transfer of Ministerial Establishment and Peons

32. (a) The District Registrar is empowered to transfer Assistants, Junior Assistants, Section-Writers and Peons from one office to another within his district.

(b) Transfers of Assistant, Junior Assistants, Section-Writers and Peons at request shall not be made unless there is an actual existing vacancy at the station of request. This prohibition should not be construed as preventing the transfer of Assistants, Junior Assistant, Section-Writers or Peons on public grounds.

(c) Permanent transfers of Assistants, Junior Assistants and Peons between offices shall be restricted within the narrowest workable limits. Unless for very special reasons, Assistant or Junior Assistant attached to one office shall not be deputed to act in another. Transfers in the middle of an academic year should, as far as possible, be avoided.

(d) (i) The distribution among the various sub-offices of Assistants of good record who have put in eight years' permanent service, of which a period of not less than two years has been as Assistant shall be so regulated as to allot, if practicable, to each office at least one Assistant who is so qualified. Such an Assistant (where there is only one Assistant the senior most of them where there are more than one, should be appointed to act as Sub-Registrar in short vacancies arising out of the grant of casual leave to the Sub-Registrar or the availing of joining time by an officer who is transferred or any sudden emergency and whenever temporary appointments under the emergency provisions of the statutory rules are made.

(ii) No promotion should be made even temporarily for short vacancies of persons who are not qualified for appointment as Sub-Registrars.

(e) Endeavour should be made to eliminate all avoidable transfers, especially transfers over long distances. When a transfer is made at the request of an officer, no traveling allowance should be allowed to him for the journey. A transfer on request
which involves the Transfer of another officer should not be permitted unless both the officers wish for the interchange and agree to forgo travelling allowance. The District Registrar should see that the expenditure on travelling allowance involved in each Case of transfer is the minimum possible, consistent with administrative efficiency.

(f) The District Registrar shall, in the matter of transfers and postings and in the distribution of work among their subordinates, have due regard to the principle that no person should be allowed to become indispensable for a particular post.

Applications from Assistants, Junior Assistants and Last Grade Government Servant for transfer from one district to another shall be submitted to the Inspector-General through the District Registrar of the District to which the transfer is solicited.

34. (a) The Inspector-General is authorised (i) to transfer without limit of time ministerial appointments from one registration office to another within one and the same registration district; and (ii) to sanction temporary transfers of posts of Junior Assistants from one registration district to another, subject to the condition that the period of such transfers does not exceed one year.

Note: A District Registrar may, in anticipation of the Inspector-General sanction, supply deficiencies in one office by a transfer from another in which the establishment is for the time being in excess of requirements, each such case being reported immediately to the Inspector-General for confirmation.

(b) An Assistant Or Junior Assistant transferred from one office to another shall be rooted as a member of the establishment of the latter office for all purposes, including the preparation of pay bills and the distribution list of Assistants and Junior Assistants and the post shall be omitted from the pay bill and the establishment list of the office from which the has been transferred.

Annual Examination of strength of establishment.

35. The strength of the permanent ministerial establishment employed in sub-offices shall be examined by the District Registrar early in each official year with reference to the transactions of the three official years immediately preceding, and when submitting the Statements prescribed by Departmental Orders, the District Registrar shall propose any alterations in the strength of the ministerial staff that may be found necessary.

Temporary Establishment

36. Any sudden increase in registration, the work in connexion with which cannot be performed by the permanent establishment without detriment and inconvenience to the registering public, shall be met by the employment of Section-writers.

37. The employment of Section-writers and their service conditions are governed by the rule which are set out in Appendix II.

38. Temporary Section-writers are eligible for transit pay and travelling allowance for journeys on transfers between two temporary appointments.

39. In appointing Section-writers, the District Registrar should be guided by the introduction in Order 25 (iii).

40. (a) On the basis of the annual statement (Statement of progress of work) in Form 4 submitted by each Sub-Registrar to the District Registrar by the 15th April each year the District Registrar shall make recommendations as regards the entertainment of section-writer& in the several offices in his district during the ensuing official year shall be submitted to the Inspector-General in Form 5 so as to reach him by the 1st May.
(b) The Inspector-General allots for expenditure in the district as a whole, a lump sum under temporary establishment.

(c) The District Registrar is empowered to sanction the employment of Section-Writers in individual Sub-Registry Offices and in the original registration branch of the own office and to allot the requisite funds as occasion arises, subject to the condition that the total grant for temporary establishment sanctioned by the Inspector-General for the district is not exceeded. A list showing the period and pay of each such appointment sanctioned by a District Registrar shall be forwarded by that officer so as to reach the Accountant General not later than the 3rd of the month following that in which sanction has been accorded.

(d) Applications for the employment of Section-writers shall be submitted by Sub-Registrars to District Registrars in Form No.6 every month.

41. The allotment and expenditure on account of Section-writers shall be shown separately in the statement V (b) submitted each month by the District Registrar to the Inspector General.

42. Section-writers will not be sanctioned for the purpose of clearing off arrears due to slackness on the part of the permanent establishment.

**Peons.**

43. (a) The appointment of peons is made by the District Registrar.

(b) The procedure to be followed in the matter of selection of direct recruits to the Tamil Nadu Last Grade Government Service is set out below:-

(i) Whenever a vacancy occurs, the Employment-Exchange of the district should be referred to for a list of persons for being considered for appointment. In calling for the list, the turn of appointment in regard to priority and non-priority candidates should also be indicated.

(ii) If from the list of candidates furnished by the Employment Exchange, it is not possible to select candidates according to the turn, such turn, may be passed over on account of paucity of suitable candidates and the succeeding turn filled up from the list.

(iii) If no suitable candidate is available, the Employment Exchange should addressed for a second list from which selection should be made. Selection of date without reference to Employment Exchange should not be resorted to.

(iv) The citizens of the territories of the former Portuguese and French possessions India except those who have chosen to retain their previous nationality/citizenship under the Goa, Daman and Diu Citizenship Order, 1962, are Indian Citizens for appointment to posts under the State Government. **G.O. Mi. No. 1780. Public (Services-A), dated 21st November 1963.**

(v) Special sympathy may be shown in the matter of recruiting physically handicapped persons to the posts under Government provided the defect is not such as would render the candidates concerned unfit for efficiently discharging the duties attached to the post to which they are selected. **G.O Ms. No. 1679. Public (Services. A), dated 27th October 1963.**

(vi) With reference to the instructions in G.O Ms. No. 967, Public (Services-D), dated 26th day 1964, a Government servant should be appointed on probation only after obtaining necessary physical fitness certificate. Physical fitness certificates of peons should be obtained before they are first appointed regularly on probation.
44. The Accountant-General and the Treasury Officer do not concern themselves with the distribution of the peons among the several offices of a district, but treat the establishment as one unit for the entire registration district, even in cases where it comprises portions of more than one revenue district.

45. (a) (i) The duty of guarding the office during nights shall be distributed between the several peons of a registration office by turns. A peon who is detailed for this duty is expected to guard the office from the time at which it is closed until he is relieved on the following day. A registration office shall not be left unguarded at any time. Dereliction of duty in the matter of guarding of registration offices out of office hours is a serious matter and shall be dealt with accordingly.

(ii) In each office, the night duty shall be performed by each peon for a week. When one of the two peons in a Sub-Registry office is absent on remittance duty or on casual leave or for any other reason, the other shall attended office during the day besides guarding it at night.

(b) The peon detailed for night duty, is responsible for fastening, after the day’s work is over, the doors of the windows of the office room to which he has access.

(c) The head of the office, shall satisfy himself that the peon directed to do night duty is actually present in the office during the night. He shall visit the office by surprise atleast once a week to check whether the peon on night duty is actually on duty and enter the result of the check in the patrol register.

(d) A register designated the patrol register in Form Regn. 11-123 shall be maintained in each office for recording information on the point. This will also serve as an attendance register for all the peons in Sub-office, and for such of the peons in District Registrar’s offices as are detailed for guarding the office out of office hours.

(e) The peons other than those to whom the duty of guarding the office at nights is assigned shall mark their attendance in the attendance register of Assistants and Junior Assistants.

(f) An acting peon should not ordinarily be employed for carrying remittance to the treasury.

46. Belts and badges shall be worn by peons when on duty and shall, when the office is closed for the day, be secured in the office. They shall not on any account be taken by peons to their houses.

Establishment lists.

47. (a). A list of the Registering Officers of the Registration Department down to and including, Probationary Sub-Registrars, is issued annually.

(b) Two Copies of the list are supplied to. the District Registrar, one copy for use in his office and the other for circulation among Sub-Registrars in the district.

(c) A Sub-Registrar shall not keep the circulated copy for more than two days.

(d) On receipt of a copy of a revised issue of the list, each Sub-Registrar shall communicate to the District Registrar any errors or omissions he may notice and such errors and omissions as well as those noticed by the District Registrar shall be reported immediately to the Inspector-General.

48. A printed list of Gazetted Officers of the department is issued annually.

49. (i) The District Registrar shall prepare lists of the Ministerial establishment in the district corrected up to 31st March of the year, each year. A typed copy of the
graded list so prepared shall be sent to the Inspector-General by the 10th of April each year with a certificate by the District Registrar in his hand to the effect that the list has been prepared accurately [Order 29 (a)].

(ii) Particulars should be furnished against each name in the following order:-

Serial number; Name; Community (to be specified only in the case of those who belong to Scheduled Castes, Scheduled Tribes and Backward Classes); educational qualification: present pay; date from which drawn: Date of birth; date of first appointment; date of confirmation; tests passed; native district; lands and house (Registration district and Sub District to be mentioned ); language test and Indian languages known; Station and date from which working; Remarks;

(iii) Particulars of the various categories of post should be given in the following order. :-

1. Assistant
   Permanent
   Officiating

II. Junior Assistant-
   Permanent.
   Officiating
   (i) Approved Probationer
   (ii) Probationers.

III Typists-
   Permanent
   Officiating.
   (i) Approved Probationer.
   (ii) Probationers.

IV. Copyists-
   Permanent.
   Officiating.

V. temporary Section-writers-
   (i) Approved Probationers.
   (ii) Probationers.
   (iv) The list should be neatly typed without mistakes and sent to the Government direct for printing.

(v) Copies of the printed list should be supplied at the following rates.-

1 Copy for each Sub-Registry Office,
1 Copy for District Registrar's Office,
1 Copy for District Registrar,
1 Copy for Inspector of Registration Offices,
5 Spare copies for each District Registrar's Office.

(vi) The list shall contain a note regarding the abbreviations, if any, used.

(vii) In regard to persons transferred from one district to another, in the Establishment list of the new district to which the person has been transferred, a note shall
be entered against the entry relating to the person concerned after “date of first appointment” thus--

“Transferred from District, at his own request / on administrative grounds by Inspector-General’s Proceedings No. dated and joined duty in this district on . Assigned rank next below in the list of permanent Clerks/approved probationers/probationers of this district as on the date of his joining in this district”.

Approved list of Junior Assistants for promotion as Assistants.

50. A panel of Junior Assistants for promotions as Assistants should be prepared once a year.

(i) The panel, for each year should be drawn up in each district and for office of the Inspector-General of Registration on the basis of list of qualified Junior Assistants as on 31st March each year:

(ii) The list should be in the following form:-

List of Junior Assistants selected for appointment as Assistant.

(i) District :

(ii) Year :

(iii) Estimated number of vacancies in Assistants posts in the District in the period ending 31st March next year.

(iv) Number of persons selected and included in the present list.

[vii] List of persons selected.

<table>
<thead>
<tr>
<th>S.no</th>
<th>Name serial number in the list of Junior Assistant.</th>
<th>Date of first appointment as Junior Assistant in district.</th>
<th>Tests passed</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>

(iii) The vacancies anticipated in the period up to 31st March next year should be estimated carefully and the required number selected. It will be undesirable to select too large a number as it would be to select too few.

(iv) A copy of the list of Junior Assistants selected for appointment as Assistants in the district should be submitted to the Inspector-General by 15th April and simultaneously copies of the lists should be communicated to all Sub-Registrars for circulation among Junior Assistants in their offices.

(v) No regular appointments of Assistants under Rule 36 of the General Rules for TamilNadu State and Subordinate Service should be made except from among the persons included in the approved lists submitted to the Inspector-General and circulated among the junior Assistants in the districts. The regular appointments of Assistants Should be made from this panel strictly in the order of preference as indicated in the list.

(VI) If after inclusion of any person in the panel, serious irregularities are noticed on his part, his fitness for continued inclusion in the panel should be examined by the District Registrar and necessary action taken when necessary to remove him from the panel. All such modifications and changes made to the panel should be submitted to the Inspector-General and also communicated to the Junior Assistant concerned.

(vii) It will be open to any Junior Assistant whose name has been omitted to be included in the panel for any year, or who feels aggrieved by the rank assigned to him in.
the panel to appeal to the Inspector-General in the matter within two months of the date of submission of the panel by the District Registrar to the Inspector-General.

Personal files and Confidential Reports

61. (a) The authorities who should prepare and maintain the personal files of the officers and the staff of the Registration Department are as shown below.-

<table>
<thead>
<tr>
<th>Name of officers</th>
<th>Authority who should prepare and submit confidential reports periodically</th>
<th>Authority who would maintain the personal file</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>Tamil Nadu</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. District Registrars.</td>
<td>Tamil Nadu Registration Service.</td>
<td>Tamil Nadu Registration Service.</td>
</tr>
<tr>
<td>1. Category 1-Sub Registrars and Assistants selected for appointment as Sub-Registrars.</td>
<td>District. Registrar through the concerned Inspector-General of Registration.</td>
<td>Inspector-General of Registration.</td>
</tr>
<tr>
<td>2. Sub-Registrars in the Inspector-General’s Office.</td>
<td>Personal Assistant to the Inspector-General through the Assistant Inspector General of Registration.</td>
<td>--Do--</td>
</tr>
<tr>
<td>3. Typists in District Registrar’s Offices.</td>
<td>Joint Sub-Registrar or the senior joint Sub-Registrar in the District Registrar’s Office.</td>
<td>District Registrar.</td>
</tr>
</tbody>
</table>

(b) No personal file need be maintained for Last Grade Government servants instead a defaulter sheet in Form No.7 shall be maintained for each individual wherein default, if any, committed by him shall be noted.
52. (a) The District Registrars should maintain reporting files on Sub-Registrars. The files should be maintained individually for each officer reported on.

(b) The instructions contained in paragraph 139 (5) of the District Office Manual should be followed as regards the maintenance of this file of office copies of the report. The file should contain the remarks made by the District Registrars on the work of the Sub-Registrars based on the inspection of their offices and other occasional remarks.

53. (a) District Registrars shall during the first week of January each year, submit to the Inspector-General confidential reports on Sub-Registrars, Probationary Sub-Registrars and Assistants, promoted to the Tamil Nadu Registration Subordinate Service who have completed their probation. In the cases of Probationary Sub-Registrars and Assistants promoted to the Tamil Nadu Registration Subordinate Service, who have not completed their probation~ confidential reports shall be submitted in the first week of January and July every year.

(b) These confidential reports should bear special reference to the honesty and the integrity of the persons reported on and shall be submitted in respect of Sub-Registrars through the Inspector of Registration Offices concerned.

54. During the first week of January of every year, every Sub-Registrar shall report confidentially to the District Registrar concerned on the conduct and work of Assistants, Junior Assistants and Section-Writers employed in his office, with special reference to their honesty. The report shall be separate for each individual. In the case of acting Junior Assistants, Typists and Section-Writers who have not completed their probation, such reports shall be submitted during the first week of January and July of every year. Similar reports shall be submitted by the Joint Sub-Registrar or the Senior Joint Sub-Registrar in respect of all Assistants, Junior Assistants and Section-Writers in the District Registrar's office.

55. (a) In writing the reports, vague mono-syllabic remarks should be avoided. The reports should be so worded as to give at a glance to the scrutinizing authority, a full and complete picture of the work, conduct, character and general bearing of the officer to whom the personal file relates.

(b) Under the heading “General remarks” in respect of a Sub-Registrar, remarks on the work of the official as reflected from the Inspection Reports of his office should be incorporated.

56. (a). On receipt of the reports from the Sub-Registrars, they shall be scrutinized by the District Registrars and in cases where they happen to disagree with the remarks contained therein, they shall record their own views in the files. Failure to do so at the proper time would carry the implication that the District Registrar agrees with the remarks made by the Sub-Registrar, and the former will be estopped from urging anything he may have to say against the entries at a later stage.

(b) The reports shall be filed in the respective personal file, of which the conduct sheet maintained under the orders previously in force would form the first paper. A table of contents shall be prefixed to each file in which the reports received from the Sub-Registrar should be accounted for, each entry made therein being initially by the District Registrar. The pages of the personal file should be numbered consecutively in ink.

(c) A fly leaf shall be added at the beginning wherein the name, designation and Date of birth of the person concerned shall be furnished, together with information about
the Community of the person (Viz.), open competition, Backward Class or Scheduled Caste or scheduled Tribe as the case may be.

57. The undermentioned rules shall be observed in the matter of communication to Subordinate officers of unfavorable, remarks made by their, superiors in confidential reports of a periodical nature.-

(a) Adverse remarks in confidential reports should be communicated to the person concerned only after they have, been seen accepted by the scrutinizing authorities.

(b) (i) A separate acknowledgment should be obtained for each adverse remarks communicated to the person concerned. The acknowledgment so obtained shall be filed in the Personal File giving to it a suitable page number therein. It should be enumerated in the table of contents in the beginning.

(ii) When a report is built upon the individual opinions as noted of different departmental superiors in gradation, it is only the opinion as accepted by the highest authority which need be considered from the point of view of communication.

(iii) As general rule, in no case should an officer be kept in total ignorance for any length of time that his superiors, after sufficient experience of his work, are dissatisfied with him; in cases where a warning might eradicate or help to eradicate a particular fault the advantages of prompt communication are obvious; where criticism is to be withheld, the final authority to consider the reports should record instructions, with reasons according to the nature of the defect discussed, as to the Period for which communication is to be kept back.

(iv) All adverse entries made by reporting officers in the personal files of Government servants are to be confirmed by the scrutinizing officers and communicated to the Government servants concerned within a month of the acceptance of those remarks by the reviewing /countersigning officer. Any decision not to communicate any such remark should be taken only by the scrutinizing officer after recording a specific order to that effect in the personal file concerned.

(v) The reporting officer should specifically state whether the defects reported have been already brought in any other connexion to the notice of the officer concerned.

(vi) Remarks in cases in which the head of the department or other officer suspends judgment should not be communicated.

(vii) Great attention should be paid to the manner and the method of communication in order to ensure that the advice given and the warning or censure administered whether orally or in writing shall, having regard to the temperament of the officer, be most beneficial to him.

58. There are other reports which may either be-

(i) Reports of particular incidents or acts which, if disciplinary action is taken require either regular proceedings or definite censure after the defence of the officer concerned has been taken.

(ii) Reports in reply to inquiries whether an officer who has not been well reported on in the past has improved, and is fit for production, or;

(iii) Reports in answer to requests for opinion as to the fitness of an officer for a particular appointment, etc.
No special instruments are necessary in respect of (i) and as regards the others, they should not be communicated unless they disclose facts or allegations which, in the opinion of the ‘highest authority’ should be conveyed to the officer concerned.

59. Where remarks implying or expressing inn regard to an officer’s honesty are based on tangible grounds, e.g. a specific act of his or, an incident in which he was concerned, he should be informed that such an act or incident has given rise to the suspicion that he is not honest and the fact of his having been so informed recorded in the records.

60. (i) Representation if any, against unfavorable remarks in confidential reports, the substance of which has been communicated to officers and which they feel to be unjustifiable, should be made to the authorities charged with the duty of scrutinizing officer's personal file within three months from the date of receipt of the remarks by the official reported on, otherwise they are liable to be summarily rejected. Where, however, the unfavorable remarks are made by the scrutinizing authority itself, the representation may be made to the next higher authority.

(ii) The representation should be finally disposed of within six months of their receipt, failing which the defects should not be held against the officers for promotion etc.

61. (i) Representations, if any, made against adverse remarks in confidential reports which were communicated to the officers concerned along with the orders passed thereon should go into their personal files.

(ii) Where adverse remarks have been communicated, and have not been modified expunged on representations, it shall be the duty of the reporting officer and the reviewing /countersigning officer to specifically consider and state in the confidential report for the following year whether the defects have been rectified or not. Silence on the part of the reporting or reviewing, countersigning officer will be construed to mean that the defects have been rectified.

62. A copy of an order awarding a punishment should invariably be kept in the personal file of the concerned. If the order is reversed or modified on appeal or revision, copy of such an order should also be kept in the personal file.

63. The Inspector-General is the ‘highest authority’, ‘the authority who should scrutinize the personal files’ and ‘the final authority’ in the case of all subordinate officers of and above the rank of probationary Sub-Registrars, the District Registrars in the case of Assistants, Junior Assistants Temporary Section-writers and Record clerks in the district and the Personal Assistant to the Inspector-General in the case of Assistants Junior Assistants, temporary Section-writers and Record clerks in the office of the Inspector-General of Registration.

64. Whenever remarks in a confidential report are communicated to a, subordinate officer, the fact shall be noted in the personal file of the officer concerned below the remarks in question.

65. (a) In each District Registrar's Office there shall be maintained a personal file for each Assistant, Junior Assistant, Typist, Temporary Section-writer and Record Clerk serving in the district.

(b) The personal file shall be kept in the personal custody of the District Registrar.

66. The personal files relating to officers and subordinates shall be preserved for a period of five years from the date of their retirement, resignation, removal or dismissal as the case may be and those relating to deceased public servants, for one year from the date
67. When a Government Servant is deputed from one department to another, his personal file is to be sent straightaway by the parent department to the borrowing department, to enable that department to have an idea of the previous record of the person lent. Thereafter, the personal file should be maintained by the appropriate officer of the borrowing department, who will be in direct touch with the work and conduct of the Government servant. However, with a view to ensuring that the personal file is properly regularly maintained and in order to enable the lending department to keep in touch with the work and conduct of the officer, the reports on the officer should be sent to the lending authority for scrutiny and return, before being filed in the personal file.

Maintenance of Personal files -Open system.

68. (1) With a view to shut out personal prejudices, etc., and to lay sure foundations for an objective, impartial and impersonal appraisal of the work and conduct of public servants, the open system of maintaining the personal files has been introduced with effect from 1971 onwards. [G.O. Ms. No. 2033, Public (Service-J), dated 3rd September 1970]

(b) From the year 1971 onwards, the personal files on the Government servant concerned shall be shown to them in the month of February of each year and necessary acknowledgements shall be obtained from them in token of having seen their personal files.

(c) In case the Government servant reported on is on leave throughout February, the personal file may be shown to him as soon as he returns from leave and rejoins duty.

(d) The entries in the Personal files for periods up to 31st December 1969 shall not be shown to the concerned Government Servant but it shall be ensured that all adverse remarks recorded up to 31st December 1969 had been duly communicated with necessary acknowledgments.

(e) The personal files shall be shown to the Government servant concerned by the reporting officer or his successor in office, after getting the reports approved by the scrutinizing officer concerned.

(f) The confidential Reports shall be written up in the Proforma given in Appendix: III.

69. A register should be maintained to record the movement of personal files of Government servants. Every custodian officer shall maintain a register in form No.8 Instructions contained in G.O. Ms. No. 1720, Public (Services-A), dated 13th October 1964, [R.G 1965-P. 15] shall be observed in the maintenance of the register.

Duties of Inspectors of Registration Offices.

70. (a) The Inspectors of Registration Offices shall make surprise inspections of all Sub-Registry Offices and Original Registration Branches of District Registrar's Offices in his jurisdiction at least once each year. The surprise inspection shall also be detailed and not less than one full day shall be taken for the inspection of each office.

(b) The regular annual inspections of the Original Registration Branch of District Registrar's Office shall be done by The Inspectors concerned once in every year.

(c) The Inspector-General of Registration may also direct the Inspectors of Registration Offices to conduct the annual inspection of a few Sub-Registry Offices within their region.
(d) The Inspector of Registration Offices shall have special responsibility for ensuring that the valuation or documents under the Indian Stamp (TamilNadu Amendment) Act, 1967 is done properly and that reference made by Sub-Registrars to Collectors under section 47-A of the Act are in order. For the purpose, the Inspector of Registration Offices shall, at every surprise inspection check not less than 20 documents registered in the office with the guidelines furnished by the Revenue Department and the previous registrations relating to the property. The Inspector of Registration Offices shall also be responsible for initiating and guiding action to check under-valuation of documents in his region and for ensuring maximum collection of revenue by way of stamp duty, Registration Fees, etc.

(e) He shall enquire into complaints against Officers of the Registration department in his region under the orders of the Inspector-General.

(f) As an authority higher than the appointing authority, he shall have powers under rule 14 of the TamilNadu Civil Service (Classification, Control and Appeal) Rules to take disciplinary action against all members of staff in his region to the same extent as the District Registrars concerned.

(g) It will be the duty of the Inspector of Registration Offices to ensure

(i) that the rules relating to the Filing System of Registration of Documents are properly observed;
(ii) that the convenience of the registering public is being duly attended to;
(iii) that documents are being registered without undue delay;
(iv) that parties are being properly treated;
(v) that the Sub-Registrars and their establishments are not indulging in corrupt practices.

(vi) that the registration procedure is being correctly followed;
(vii) that documents are properly stamped;
(viii) that proper care is being taken of valuable records;
(ix) that copies of documents are being faithfully made;
(x) that the indexing work is being done promptly and accurately; and
(xi) that the work relating to conduct of searches and granting of encumbrance certificates and certified copies is attended to carefully and promptly.

(h) The Inspector shall give advice instructions and guidance to the Sub-Registrars (during his inspections) regarding any doubts or difficulties experienced by them in respect of levy of registration fees and registration procedure. He shall also attend to any other duties that may be assigned to him by the Inspector-General.

Duties of Assistants in Sub-Registry Offices and Original Registration Branch of District Registrar's Office.

71. The sub-Registrar or the Senior Joint Sub-Registrar in the District Registrar's office may, normally entrust the Assistant in the Sub-Registry Office or the Original Registration Branch with the following duties along with any other items.

(a) Maintenance of Personal Register and attending to correspondence;
(b) Examination of indexes of all documents filed in Book 1;
(c) Maintenance of the account of stamp duty levied as surcharge;
(d) Checking of applications for General searches passed on by the Sub-Registrar;
(e) Maintenance of Service Books;
(f) Preparation and compilation of particulars called for by the District Registrar or the Inspector-General.
(g) Maintenance of account of collections under sections 41 and 42 of the Indian Stamp Act;
(h) Other work connected with sections 41 and 42 of the Stamp Act.
(i) The Sub-Registrar should ensure that the indexing work is done carefully. For this purpose he should test check the indexes of not less than three documents every day depending on, the number of documents admitted and record in his own hand in the register of preparation and examination of indexes the numbers of documents test checked by him. The Sub-Registrar should himself examine the indexes of all the documents registered in Books 3 and 4 (Order 959).
(j) On no account should the Assistant be allowed to receive applications for searches and copies or declarations from the parties or have direct dealings with them. The Sub-Registrar should himself receive these and, depending on the pressure of work in hand, and at his discretion, entrust them to the Assistant for compliance. Defects, if any, therein should be got rectified through the Sub-Registrar only.
(k) Applications for searches of copies in Books 3 and 4 should be dealt with by the Sub-Registrar himself.
(l) Entrusting the work of checking of the declarations to Assistants is left to the discretion of the Sub-Registrar depending on the pressure of work on hand.
(m) The allocation of work as mentioned in this order does not absolve the Registering Officer of his primary responsibility as Head of Office in regard to the smooth and prompt disposal of work under all heads and in the maintenance of Accuracy in regard to filing of copies of documents, indexing, searches and other branches of work.
(n) The District-Registrar or the Inspector of Registration Offices, as the case may be, should during the annual inspection of the Sub-Registry Office, also scrutinize the work of the Assistant and embody their opinion about his work in Part I-A of the Inspection Reports.

**Punishments**

72. A District-Registrar shall himself deal finally with petty instances of derelictions of duty on the part of a Sub-Registrar subordinate to him when he considers that no punishment beyond a censure is called for but gross or continued carelessness or misconduct shall be reported for the orders of the Inspector-General. The cases mentioned below fall under the former category: -

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As regards fees and fines omitted to be levied. Registration Rule 161 makes the Registering Officer liable for the deficiency, which should be made good without any reference to the Inspector-General unless the District Registrar considers that exemption may be granted by the Inspector-General.

(b) Omission to authenticate an entry,
(c) Impounding of documents after registration instead of before.
(d) Registration in a wrong office or in a wrong book.
73. (a) In each Registration Office there shall be maintained a default register.

(b) When the head of an office considers that a dereliction of duty demands explanations, he shall enter in this register his call for such explanation.

(c) The Subordinate shall enter his explanation below such call and sign and date the same,

(d) Should the head of the office consider that the default calls for no more serious notice than a warning, the entry in the default register shall be closed by his order to that effect.

(e) Should the head of an office consider that the default requires more serious notice than warning the procedure shall be as under :-

(i) District-Registrar’s Office.-The District Registrar shall award such punishment as he considers appropriate and enter a note regarding the final orders passed by him.

If he considers that the matter requires punishment at the hands of the Inspector-General he shall submit a report to that authority.

Sub-Registrar’s Office – Should the Sub-Registrar consider that the matter requires punishment at the hands of the District Registrar he shall report the matter to the District-Registrar and make an entry to that effect in the default register.

(f) In a District Registrar's Office the register shall be indexed alphabetically as regards the names of Assistants, Junior Assistants, Typists, Temporary Section-writers, Record clerks and Last Grade Government Servants appearing in it.

(g) Deleted.

74. The penalties that may, for good and sufficient reason, be reported invariably for maintaining discipline, the authorities competent to impose the punishments, the authorities to whom appeals lie against orders of punishment and the procedure to be followed for imposing the penalties are contained in the Civil Services (Classification, Control and Appeal Rules. [these rules are printed in Appendix IV.]

75. (a) The Registration tests, the Special tests and the Language tests will be held twice a year by the TamilNadu Public Service Commission, in the months of May and November.

(b) The centres where the examinations are held are notified by the TamilNadu Public Service Commission.

76. (a) The tests are open to District Registrars recruited direct, Probationary Sub-Registrar, Junior Assistants and Typists (full members and approved Probationers) working in the various offices under the control of the Inspector-General of Registration.

(b) Probationers, in the category of Junior Assistants and Section-writers are eligible to appear for the departmental tests on payment of requisite fees.

77. (a) The subjects for Registration Tests fall under three groups vis.

I. The Registration Act, Registration Rules, the Table of Fees and Departmental Orders.

II. The Stamp Act and Rules thereunder.

III. Miscellaneous Acts:-

1. Transfer of Property Act.
2. The Evidence Act.
3. The Civil Procedure Code Section 1 and 2 of the Preliminary Chapter, sections 27 to 32, 75 to 78 and Orders V, XVI and XXVI.
4. The Births, Deaths and Marriages Registration Act 1885 as amended by Act IX of 1911 and rules made thereunder.
5. The Tamil Nadu Registration of Births and Deaths Act, 1899, and rules made thereunder.
7. The Societies Registration Act, 1860.
8. The Indian Christian Marriage Act, 1872.
12. The Indian Partnership Act, 1932 and Rules framed thereunder.

(b) There will be two papers for examination in Group I, viz, one on the Registration Act Rules and Table of Fees and the other on Departmental Orders (Registration Manual Part II) and one paper each in Group II (Stamp Act and Rules thereunder) and Group III (Miscellaneous Acts).

(c) The question papers will be answered throughout with the aid of books. The use of books containing commentaries or of guides, digests, summaries, catechisms, etc, will not be permitted except for the papers relating to the Tamil Nadu Registration Manual and the Tamil Nadu Stamp Manual.

(d) Candidates are permitted to appear for the examination in each group separately and a candidate need not appear again for examination in a group in which he has been declared to have passed.

(e) The examination will be a practical test of an Officer's acquaintance with the understanding of the Acts and the text books prescribed.

78. A District-Registrar recruited direct shall, during the period of probation, pass the Registration Tests in full, the Account Test for Executive Officers, the Third Class Language Test and the District Office Manual Test.

79. A Probationary Sub-Registrar shall during the period of probation pass the Registration Tests in full, the Third Class Language Test and the District Office Manual test.

80. Junior Assistants and Typists should pass the Registration Tests in full, the Account Test for Subordinate Officers Part I and the District Office Manual Test to become qualified for promotion to the category of Assistants.

81. In all lists of establishments (Orders 47 to 49) the undermentioned abbreviations shall be used to indicate a pass, partial or full, as the case may be in the Registration Test.

Registration Tests in full - R.T.
Registration Acts and Rules and Table of Fees and Departmental Orders - R.T I.
Stamp Act and Rules thereunder - R.T. II.
Miscellaneous Acts -R.T III

82.(a) An application for the departmental, Special and Language tests shall be submitted to Inspector-General by the District-Registrar sufficiently early to admit their transmission to the Commission in time.

(b) (i) An application for admission to the departmental tests should be accompanied by a certificate on a separate sheet of paper in the candidate’s own hand specifying the number of times and the dates on which he had previously applied for each of the tests for which he is now applying. The certificate should on receipt, be scrutinized by the District Registrar who, before submitting the same to the Inspector-General should in turn, certify as to its correctness.

(ii) In order to facilitate such checking each District Registrar shall maintain an alphabetical list of all categories of staff [clause (iii)] who apply for the tests, in which information regarding the date of their applications and the tests for which they apply shall be posted from time to time. The Inspector-General will certify in regard to the eligibility of the applicants for admission to the Special and Departmental tests without payment of fees, solely on the basis of the certificates furnished by the District Registrar and hence the District Registrar should maintain the above register with great care and accuracy and see that no errors occur in the certificates furnished by him. The District Registrar will be held personally responsible for any inaccuracies in this regard.

(iii) The register which shall bear title, "Register of Applicants for Departmental and Special tests" should contain entries relating to all categories of staff who apply for the Special and Departmental Tests with or without payment of fees.

(iv) The register should be maintained with names of the staff in alphabetical order for all the categories of staff together, the required number of pages being allotted to each letter of the alphabet, adequate space being allowed for each individual.

(v) The register should be maintained in the following form –

<table>
<thead>
<tr>
<th>serial no-</th>
<th>Name of applicant.</th>
<th>Designation</th>
<th>Test in which Test is to be held</th>
<th>Month and year</th>
<th>Fees paid, if any</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
</tbody>
</table>

(vi) All entries relating to a particular individual in respect of all tests should appear in the same place to enable this to be done, at least half a page should be allotted to each individual. District Registrars should strictly avoid making entries relating to a single individual in different places as such a procedure makes it difficult to check the number of times the individual has applied for any test and tends to defeat the very purpose for which the register is maintained.

(vii) In respect of persons transferred from other districts, particulars in regard to previous applications for the tests should be obtained from the District Registrars concerned and incorporated in the register. Similarly when a person is transferred outside the District the required particulars should be sent to the District Registrar concerned.
(c) The District Registrar shall, while submitting the applications to the Inspector General for being forwarded to the Commission, attach a certificate to the effect that the candidates are eligible for admission to the tests for which they are applying. [See also Order 85]

83. A person who passes an examination or test should be deemed to have passed it on the last day on which the examination or test is held, irrespective of the date on which the results are announced. If, therefore, the passing of such examination or test confer on a Government servant the title to any right, benefit or concession, such title, benefit or concession should be deemed to have accrued to him on the day following the last day of the examination or test which he passed.

84. Ministerial employees (Junior Assistants, Assistant) and Sub-Registrars (grade I and II) in the Registration Department are allowed two free chances for the Account Test for Subordinate Officers Part I and Account Test for Executive Officers. (G.O. No. 926, dated 18th May 1964.)

85. The Head of the Department or the head of the office, as the case may be, while forwarding the applications for admission to the tests for which free chances have been allowed, should furnish on each application a certificate to the effect that the applicant holds a regular employment in a post to which such free chances are allowed. [See also Order 82 (c).]

86. When the applications are forwarded to the Tamil Nadu Public Service Commission the head of the department or the Head of the office, as the case may be should make a suitable entry in a separate sheet of paper securely attached to the Service Book of the persons concerned and incorporate in the certificate prescribed in the application form the fact of having made such entry in the Service Register of the person concerned.

Miscellaneous

87. In every District Registrar's Office a register (Form No. 9) shall be maintained showing separately for each category of the establishment of the district, dates of accrual of increments. The District Registrar or the Joint Sub-Registrar during the absence of the District Registrar, shall scrutinize this register, once a month and sign with date in token of each scrutiny. A certificate in the following form shall be added at foot of the return showing the state of work on the last day of each month submitted to the Inspector-General.

“CERTIFIED (i) that the increments falling due in the month to the subordinate other than Sub-Registrars were sanctioned with the exception of (names to be mentioned with reasons for the delay); and –

(ii) that the increment certificates of Sub-Registrars to whom increments accrued during the month were submitted to the Inspector-General with the exception of (names to be mentioned) with reasons for the delay.

88. (a) The Government Servants’ Conduct Rules, are printed in the form of a booklet and supplied to the Registration Offices. The Rules have been reproduced at pages 91 to 100. R.G. 1960.

(b) The Government Servants' Application for Private Employment (Tamil Nadu Services) Rules and the Government Servants' Application for Posts (Tamil Nadu Services) Rules, are printed in Appendix B, in the above publication.
89. (a) These rules apply to all Government Servants under the rule making control of the Government whether on duty, leave or foreign service.

(b) In the case of Temporary Section-writers, Junior Assistants, Assistants and Sub-Registrars of the Registration Department, the terms "revenue district" and "district" occurring in Subsidiary rules 14 (a.), (b) under rule 7 of the Government Servants' Conduct Rules mean the "Registration Sub-District"

(c) Under subsidiary Rule 5 under Rule 7 of the Government Servants' Conduct Rule the Inspector-General is the authority to sanction the acquisition of immovable property by Non-Gazetted Government Servants serving in the department.

(d) A member of the ministerial establishment or a Sub-Registrar shall not ordinarily be allowed to acquire immovable property within the registration sub-district in which he is serving. Permission to do this may be granted only in very special circumstances.

(e) District Registrars shall, with reference to subsidiary rule 14 (c) under Rule 7 of the Government Servants' Conduct Rules, submit to the Inspector-General so as to reach him on the 5th January in each year statement of cases in which special permission has been granted for –

1. The acquisition by a member of the Ministerial establishment of immovable property in the registration Sub-District in which he is employed; and

2. The retention by a member of the ministerial establishment of immovable property in a registration sub-district to which he has been transferred.

90. Officers shall in their dealings with the people with whom they are daily brought into contact, display courtesy, tact and good temper. The possession or absence of such qualities have a great bearing on their promotion. Manifestations of grave defects of temper and repeated loss of self-control will be regarded as constituting inefficiency.

91. Registering officers and their establishments are prohibited from preparing instruments for parties either during or out of office hours.

92. A Registering Officer is prohibited from receiving parties, stamp vendors or document writers at his private residence except in very urgent cases. This prohibition shall be included in the notice of residence of the Registering Officer exhibited in the notice board of the office.

93. If any officer who is invited to an important official function is unable to attend it, the fact should be intimated in advance to the organizers of the function.

94. Copies of orders in the following case should be sent by the authorities concerned to the Tamil Nadu Public Service Commission so that the latter may be in a position to know whether its recommendations have been accepted or not.

(i) Orders of appointment, confirmation promotion as the case may be, in case where the Tamil Nadu Public Service Commission has been consulted in regard to -

(a) The selection of Candidates for appointment to any state or subordinate service or special post by indirect recruitment.

(b) The selection of candidates for appointment to any permanent post in State Service by promotion from: a subordinate service; and,

(ii) Final orders in disciplinary and other cases when the Commission has been consulted.

Leave Allowances, Pension and Service Books, Leave.
95.(a) Leave of absence cannot be claimed as of right. (Fundamental Rule 67). The work in registration office is of such a nature that an officer cannot be permitted to avail himself of leave for even a day unless a substitute is appointed to take charge of the office. An officer should therefore, intimate to his immediate superior his intention of applying for leave as early as possible.

(b) The District-Registrar shall note all such intimations in order that he may regulate his proposals for the grant of leave.

**Application for Leave.**

96.(a) Every application shall be submitted to the immediate superior of the applicant who shall is not Competent to dispose of it himself, submit it to the sanctioning authority. Such applications as require the orders of the Inspector-General must, except in cases in which urgency can be justified, reach him at least one month prior to the date from which the leave is required.

(b) An application for leave will not ordinarily be entertained from an officer under order of transfer, or during the months in which registrations are likely to be heavy.

(c) Gazetted Officers of the Department shall submit their applications for leave to the Inspector-General of Registration, Copies of such applications need not be sent either to the Government or to the Accountant-General. The Inspector-General himself will take up with the Accountant-General the question of eligibility of leave and take necessary further action on the applications.

(d) Every application for leave shall contain the leave address of the Officer applying for leave. The District Registrar shall, before submitting the application of a Sub-Registrar, ensure that the leave address is furnished therein. Applications in which the information if, not given shall be returned by District Registrar for re-submission after supplying the omission. Similarly, every change in the leave address shall be communicated to the, Inspector-General through the District Registrar concerned.

(e) An Officer shall apply in the first instance for the whole amount of leave required and not piece-meal.

(f) When submitting the leave applications of Sub-Registrars, the District-Registrar shall certify therein as to the period of leave to which the officer concerned is eligible. It should also be stated therein:

(i) The urgency of the leave.

(ii) Whether the station where the Sub-Registrar is serving or the post in which he is employed carries any special allowance.

(iii) Whether the Sub-Registrar has any other duties to perform such as Election work, Custodianship of Public Examination question paper packets, Sub-Jail Superintendent, Sub-Treasury Double Lock Officer, etc, and

(iv) Whether any probationary Sub-Registrar is available for being posted in the leave vacancy or whether any Assistant in the office is fully qualified to act in the vacancy or if not, the arrangement recommended.

(v) Whether any arrears which may exist in the office are due to the negligence of the applicant, and

(vi) Whether any Sub-Registrar in the district who has been refused leave recently should with due regard to, the circumstances of each case, be granted preference. Elaborate enquiries of these Sub-Registrars are not necessary.
Authority to grant leave—Ordinary leave.

97. The authorities specified in column (1) of the table below are empowered to grant leave other than special disability leave to the Government Servants specified in the corresponding entry in column (2) thereof to the extent specified in the corresponding entry in column (3) of the said table:

<table>
<thead>
<tr>
<th>Authority empowered to grant leave other than special disability leave. (1)</th>
<th>Government servants to whom leave other than special disability leave may be granted. (2)</th>
<th>Extent of Power. (3)</th>
</tr>
</thead>
</table>

**I Gazetted Officer**

Inspector-General

Gazetted officers under his control extra cost. Where such extra cost is involved, application must be made to the Government in the department concerned. The authority competent to grant leave shall not be competent to refuse leave if such leave is likely by the operation of, Fundamental Rule 86 or otherwise to involve extra expense to the Government but such authority shall forward to the Government for orders his proposal to refuse leave.

**II. Non-Gazetted Officers**

(a) Inspector-General of Registration

Probationary Sub-Registrars.

Sub-Registrars and Full power.

(b) District-Assistants, Junior Registrars.

Assistant, Typists, Section-writers Record, Clerk and Peons

Full power.

**Beginning and end of leave**
98. (a) An Officer shall not, unless in the event of illness, avail himself of any leave until it is granted, nor is he at liberty to, hand over charge in anticipation of sanction or to rejoin duty before the expiry of leave without previous permission.

(b) When an officer is permitted to return to duty before the expiry of his leave, no formal cancellation of the unexpired portion of leave is necessary.

(c) When an officer is granted leave other than casual leave, he shall not, except under very special circumstances, be permitted to avail himself of it until his substitute joins.

(d) Report of intention to return to duty on expiry of leave granted or to extend leave should be submitted 10 days before the expiry of leave. Sub-Registrars on leave should submit the report direct to the Inspector-General and send a copy thereof to the District-Registrar concerned.

(e) The mere submission of an application for extension of leave, does not by itself entitle an officer to avail himself of the leave. Officers should therefore submit their applications for extension of leave well in advance.

99. A Sub-Registrar while in charge of a Sub-Treasury shall before leaving his station on leave of any kind or on duty, intimate the fact to the Sub-Treasury Officer concerned and deliver charge of the Sub-Treasury.

Address while on leave.

100. (a) A District Registrar before proceeding on leave of any description, shall place his address on record in his office and communicate any changes in the same to his ‘locumtenens’.

(b) Every other officer and subordinate shall before proceeding on leave of any description furnish his immediate superior with his address while on leave, and also leave his address on record in his office. Any change in address shall also be similarly communicated. These intimations shall, for purposes of reference, be filed chronologically in a file book.

Ordinary leave.

101.(a) In the case of officers coming under the Fundamental Rules and the Tamil Nadu Leave Rules, 1933, the application shall be accompanied by the Officers' leave account (or a copy of the leave account in the case of an officer whose leave account in the revised form is embodied in his service book) which will be returned to the District Registrar after the leave is granted.

(b) When submitting to the District Registrar, the leave application of the ministerial establishment or a Last Grade Government Servant in a sub-office, the Sub-Registrar shall follow the procedure indicated in clause (a). The District Registrar shall, in the disposal of the applications, depend upon the leave sheets or leave accounts as the case may be and shall refrain from calling for service registers or service rolls.

(c) The leave sheet or leave account shall be brought up to date whenever it is forwarded with an application for leave and also at the time of annual verification of service registers and shall be attested by the examining officer's initials on each such occasion.

Drawal of Compensatory allowance during leave

102. With reference to Subsidiary Rules under Fundamental Rule 44 and note thereunder, it is necessary for the sanctioning authority to issue the orders permitting
Government servant to draw his local allowance under this sub-rule and to furnish certificate regarding the eligibility to draw the allowance along with the orders sanctioning leave or, transfer. Expost facto sanctions will not be accepted in audit.

**Leave on Medical Certificate.**

103.(a) When the particulars of illness of a Government servant are required in the interests of Government by his official superior, the Government Medical Officer who has dealt with his case in his official capacity maybe required to supply them without infringing the relations which ordinarily obtain between a patient and his medical adviser. The information about the nature of his illness should, however, be ordinarily demanded from the subordinate himself who can obtain it from his medical attendant in the way in which the somewhat analogous statements required to support an application for leave on medical certificate are obtained.

(b) (i) Requisitions for medical certificates on behalf of an officer admitted for treatment into a hospital shall be sent immediately the officer is so admitted.

(ii) Official requisitions from heads of offices for examination of Government servants may be sent to the Assistant to District Medical Officers or other assistant surgeons concerned direct. Such requisitions to other medical officers shall be sent through the District Medical Officers and Civil Surgeons, provided however that in case of special urgency, such requisitions may be sent direct but a copy thereof shall be forwarded to the District Medical Officer or the Civil Surgeon concerned with a note explaining why the requisition was not sent through him.

(c) The following rules have been laid down by the Government regarding the acceptance of medical certificates granted by registered medical practitioners :-

(i) Medical certificates granted by a practitioner under the Tamil Nadu Medical Registration Act, 1914, shall in the absence of special circumstances, be accepted without countersignature but in doubtful and special cases the head of an office may require either that the certificate shall be countersigned by a Civil Assistant Surgeon or by the District Medical Officer as the case may be.

(ii) Medical Certificates signed by a practitioner who is not a registered practitioners shall not be accepted. The head of an office is at liberty to decline to accept without the countersignature of the District Medical Officer any medical certificate unless it has been issued in compliance with a requisition from him.

(iii) It shall be the duty of every Government servant who consults a medical practitioner with a view to obtaining leave or an extension of leave on medical certificate to disclose to that practitioner the fact of his having consulted any other practitioner for the same purpose and the result of such consultation. Omission on the part of any public servant to do this or any false statement, made by him to a medical practitioner in this respect will entail serious departmental notice.

(iv) If a public servant desires to put in, for any official purposes, a medical certificate obtained from a registered practitioner it must be in the form printed in Appendix V. Copies of these are supplied by the superintendent, Government Press to any registered practitioner on application in reasonable numbers at cost price.

(v) If a public servant desires to prove for any official purpose that he has been under the professional treatment of any medical practitioner, he shall obtain from such Practitioner an admission and a discharge certificate in the form given in Appendix VI. The admission certificate shall be forwarded Immediately on admission. This form must
bear the thumb-impression or marks of identification of the public servant or a certificate from the medical practitioner that the public servant is personally known to him.

(vi) Any medical certificate from a registered practitioner will be liable, if put in for official purpose, to be rejected unless the Registered practitioner has lodged with the Registrar of the Medical Council a specimen of the signature which he usually uses for such certificates.

(vii) Any Government Medical Officer to whom a certificate of a registered medical practitioner if tendered for countersignature may refer to such medical practitioner for further report before countersigning and, if such further report is refused or is unsatisfactory, may refuse to countersign.

(d) When a Government servant who has obtained sick leave on a certificate granted by a registered medical practitioner applies for an extension of sick leave, while his residence remains unchanged, on a certificate wanted by a person different from the practitioner who gave the first certificate, he shall in submitting his application for the extension explain the reason for his non-appearance before the medical practitioner who granted the certificate in the first instance.

(8) .A Government Servant undergoing treatment for Pulmonary Tuberculosis or Leprosy shall be given the maximum unearned leave of 18 months on medical certificate a leave on full pay. This concession can be availed of only after exhausting the full earned leave at the credit of the Government Servant subject to a maximum of 120 days that can be taken at a time. [Government memorandum No. 128679/SIT/68-3 (Finance), dated 18th April 1969.]

(f) The Medical authorities should certify that the patient is likely to be able to join duty at the end of the extra leave and earn leave equivalent to the amount of leave not due taken by him.

(g) District Registrars and Sub-Registrars shall require the production of a medical Certificate of fitness from subordinates who return from medical leave and also from those whom leave was granted for reasons of health although without a medical certificate.

104. An officer who has been invalidated from Government service should not be reemployed in such service except on a certificate of fitness granted by a Medical Board.

Probationary Sub-Registrar, on acting appointment.

105. When a Probationary Sub-Registrar who is acting as a Sub-Registrar proceeds on leave of any description other than casual leave he loses his lien on any acting appointment he may hold and, in the absence of orders to the contrary, reverts on the termination of his leave to the post of Probationary Sub-Registrar in the district to which he was last attached.

Leave-Surrender.

105. (1) Government servants (Both Gazetted and Non-Gazetted) who take earned leave for a period of not less than thirty days will be allowed to surrender the balance of the earned leave to their credit on the date of commencement of the leave or any portion thereof at their option subject to a maximum of thirty days and will be sanctioned leave salary and allowances for the leave so surrendered.

They may also be allowed to surrender 15 days of earned leave in a year in lieu of leave salary and allowances if they actually go on leave for a period of 15 days, interval between two such surrenders being not less than 12 months.
The authorities who are empowered to sanction earned leave will be competent to accept surrenders of earned leave. The number of Government Servants in an office or department to whom earned leave is sanctioned at a time for the purpose of enabling surrender of leave should be judiciously limited so that the conduct of work in offices is not affected. Applications for surrender of earned leave may be made either alone with the application. For grant of leave or before the expiry of the earned leave granted.

(iii) The number of days of earned leave surrendered under these orders need not be referred to any particular period but may be reckoned as surrendered on the date of commencement of the actual leave taken and debited against the leave account of the Government Servant. It will not, therefore, affect the existing rule regulating the grant of increment. The monetary effect of increment accruing during the period of leave will take effect on the Government Servant joining duty.

(iv) There should be an interval of not less than twenty four months/twelve months between surrenders of earned leave of thirty days/fifteen days respectively. That is, an officer who avails himself of this benefit will be entitled to apply for surrender of earned leave again, only after the lapse of twenty-four months/twelve months from the date of expiry of the period or earned leave to which the previous surrender related.

(v) The total of earned leave actually availed of end the earned leave surrendered should not exceed the maximum leave admissible to the Government Servants at anyone time, viz.120 days under Tamil Nadu leave Rules and four months on leave on average Pay under Fundamental Rules.

(vi) In the cases of Government Servants who are on the verge of retirement the period of leave surrendered should not exceed the period of duty between the date of expiry of the earned leave actually availed of and the date of compulsory retirement.

(vii) The leave salary and allowances admissible for the leave surrendered will be equivalent the leave salary and allowances for the first thirty days of the leave enjoyed. The leave salary and allowances for the surrendered leave should be worked out as per the illustrations given in the Appendix-VII.

(viii) The leave salary and allowances for the period of surrendered leave will be paid along with the leave salary and allowances for the earned leave of not less than 30 days/15 days actually taken by the Government Servant. If the leave salary for the first 30 days/15 days, of the actual leave availed of is drawn in two instalments, consequent on the leave falling partly in two months, the leave salary for the surrendered leave will be drawn along with the second, spell of such leave salary. The leave salary is not liable to deductions on account of Provident Fund subscriptions and repayment of any advances, etc., to Government and repayment of any dues to Co-operative Societies, etc.

(ix) The concession shall apply to the Government Servants who are on foreign service or on deputation to the Government of India or other State Governments.

(x) The benefit of surrender of earned leave will not be allowed in cases of leave preparatory to retirement or refused leave granted under the Tamil Nadu Fundamental Rules, Tamil Nadu Leave Rules, 1933 or the corresponding rules in the Travancore Service Regulations.

(xi) If a Government Servant who is permitted to surrender leave, voluntarily returns to duty before the expiry of the thirty/fifteen days leave he should not ordinarily be permitted to rejoin duty. If, however, such an officer is permitted to rejoin duty, the orders regarding surrender of leave should be cancelled.
(xii) As regards cases of compulsory recall to duty such recall should be made only when such a course is absolutely warranted by the exigencies of public services and that as soon as the service or the officer can be spared, he should be; relieved of his duties to enjoy the balance portion of the minimum period or leave.

(xiii). In order to guard against omission to post a debit in the leave amount in respect of the leave surrendered, in the case of Non-Gazetted Government Servant the details of the surrendered leave should be noted in the body of the Service Book and in the leave account when the leave salary is drawn. A certificate to the effect that the necessary entries have been made in the Service Book and the leave account should be furnished by the Drawing Officer in the bill in which the leave salary for the surrendered leave is drawn.

(xiv) These orders also apply to Government Servants who are governed by leave rules in the Fundamental Rules in whose cases the references to "earned leave" and, “thirty days” should be read as " Leave on Average Pay" and “one month” respectively.

[G.O. Ms. No. 783, Finance, (SIV), dated 10th September 1968.]

(xv) When concessions of surrender of leave have been claimed for the second and subsequent occasions, a certificate to the following effect shall be added in the pay Bill in which the concessions of Surrender of leave are claimed.

“Certified that in respect of person/persons for whom the concession of surrender of leave has been claimed for the second and subsequent occasions, the conditions laid down in paragraph 2 (iv) of G.O. Ms. No. 783,Finance(SIV) Department, dated 10th September 1968/Paragraph 1 of G.O. No. 226, Finance, dated 8th February 1971 have been satisfied.

107. Approved probationer. in the category of Temporary Section-Writers are also eligible to, surrender of earned leave and payment of leave salary in lieu thereof. (Government memorandum No. 64648 V4/69-2, Revenue, dated 23rd January 1970)

108.(i) The personnel allotted to the State of Tamil Nadu from the former Travancore Cochin State who elect to come under the Tamil Nadu Leave Rules alone are subject to the Tamil Nadu Leave Rules from 1st November 1956; and in the case of personnel allotted to the State of Tamil Nadu from the former Travancore-Cochin State who elected to come under the leave rules under the Travancore Service Regulations, the rules as they stood on 31st October 1956 alone shall apply and the amendments issued by the Government of Kerala after 1st November 1956 to those rules shall not be applied. Therefore the concessions granted to the State Government Servants governed by the Tamil Nadu leave Rules, Fundamental Rules shall not apply to those governed by the Travancore Service Regulations.

(ii) The employees of the erstwhile Pudukkottai State merged with the State of Tamil Nadu, who elect to come under the Tamil Nadu Leave Rules shall be subject to the Tamil Nadu Leave Rules from the date of absorption in Government Service governed by the Tamil Nadu Leave Rules/Fundamental Rules. This shall not apply to those who have opted to be governed by the Pudukkottai State Leave Rules.

109. All Government Servants may be permitted to encash the earned leave at their credit, on the date of superannuation, subject to a maximum of 120 days by the authority sanctioning the pension. The Government Servants shall be paid leave salary less pension and pension equivalent of Death-cum-Retirement Gratuity for this period.

(G.O. No. 226, Finance, dated 8th February 1911)

Casual Leave.
110. (a) A District-Registrar may avail himself of casual leave subject to report to
the Inspector-General which should Specially the arrangements made for the conduct or
business during his absence.

(b). Casual leave may be granted by the District Registrar to Sub-Registrars and
Probationary Sub-Registrars.

(c) (i) Casual leave may be granted to members of the establishment of District
Registrar's Office by the District Registrar himself or, if so empowered, by the Joint Sub-
Registrar attached to the office, and to the establishment of a sub-office by the Sub-
Registrar but an assistant acting for a Sub-Registrar in a short vacancy shall not grant
casual leave to any member of the establishment.

(ii) It is open to a District Registrar to withdraw or limit the power in this respect,
of a Sub-Registrar.

(d) Casual leave cannot be claimed as of right and permission to take it shall, where
possible, be obtained in advance.

(e) The authority who is empowered to grant casual leave may also grant
examination or compensation leave, or sanction attendance in a court in obedience to
summons.

(f) The executive instructions issued by Government regarding casual leave and
special casual leave are printed in Annexure VII, Appendix I, Pages 326-332 of
Fundamental Rules (Second edition) corrected up to 30th June 1966.

111. (a) (i) Casual leave is not intended ordinarily for rest or change as for these
purposes regular leave should be taken, but is meant to meet emergencies. Instances of
such emergencies are temporary indisposition, the Illness or death of near relatives, the
performance of religions rites, the obtaining of medical advice or .assistance the meeting,
escorting or seeing off of wife or children at a port ,or distant railway station, the
adjustment of urgent family or business affairs and the 1ike. Casual leave may also be
taken to cover such short absence for recreation as can be permitted without detriment to
the public service.

(ii) Casual leave at a single time may be combined in any manner with Sundays and
other authorized holidays provided that the total period of absence from duty shall not
exceed ten days. The aggregate amount of casual leave which may be granted to any
officer of Government during the course of one calendar year shall not exceed 12 days. In
addition every Government Servant is eligible to avail himself of three optional religious
holidays during a calendar year. [Memorandum No. 2504/49-2, Public (Elections), dated 29th June 1949)

(b) (i) The fact that a maximum has been fixed for the amount of casual leave
which may be taken within a year does not mean that an officer is entitled to take the full
amount of casual leave as a matter of course.

(ii) The grant of casual leave to those employed under emergency provisions will
be at the rate of one day for every month of service put in by him, taking into
consideration the prospect of their being continued without interruption during the
remaining months of the calendar year. [Government Memorandum No, 4447/63-2, Public (General),
dated 5th October 1963]

(iii) The President, two Vice-Presidents and the General Secretary of the Tamil
Nadu Non-Gazetted Government Officers' Union are eligible for a special casual leave of
seven days per calendar year for work connected with Tamil Nadu Non-Gazetted
Government Officer's Union. The incumbents of the 4 Posts mentioned above will be
eligible for this special casual leave in proportion to their term as office-bearers in anyone calendar year. The previous sanction of the competent authority will be necessary before the special casual leave is taken. [G. O. Ms. No. 1937, Public (Services-A) dated 23rd December 1963]

(c) The period of absence from duty of officers who are summoned as witnesses in civil and criminal cases in which their private interests are not in issue shall be treated as special casual leave not counting against the ordinary limit of 12 days. In all other cases such absence shall be covered by casual or any other leave to which they may be entitled.

(d) The grant to a Government servant of casual leave other than special casual leave or of permission to avail himself of holidays should not ordinarily result in any appreciable extra expenditure to the Government. Care should be taken to see that no Government Servant is allowed to proceed on casual leave or avail himself of holidays frequently if he has actually to be relieved on such occasions and the payment of travelling allowance to another officer thereby becomes necessary.

(e) When, however, an assistant of an office is deputed to act as Sub-Registrar of another office in the casual leave vacancy of the Sub-Registrar, the assistant shall be granted travelling allowance as on tour admissible under the Rules.

112. Whenever a District Registrar proceeds on casual leave or absents himself in connexion with court attendance, he shall make over charge to the Joint Sub-Registrar attached to his office who will be the officer in charge for the period of the District Registrar's absence. A report of transfer of charge need not, however be submitted to the Inspector-General in such cases.

**Examination Leave.**

113. All reasonable applications for leave to enable an officer to appear for the special test examinations and the departmental tests will be complied with. An officer absent on such leave is treated as on duty, It will not be granted more than twice for each examination, nor on any occasion, for more than the number of days actually necessary to enable an officer to attend the examination. It shall not be combined with, or converted into, ordinary casual leave.

**Compensation Leave**

114. (a) A Government Servant who is called on to attend office on a holiday except a punishment shall be granted another day in its place when opportunity offers. If possible a Government Servant of the religious persuasion which observes a holiday shall not be called upon to work on that day.

(b) (i) No compensatory holiday can be claimed as a matter of right. It shall be within the discretion of the superior officer competent to grant casual leave, to admit a claim for a compensatory holiday.

(ii) No compensatory holiday can be availed of unless there has been prior credit of such a holiday to the Government Servants' compensatory holiday account. The authority competent to grant credit for a compensatory holiday shall be the authority referred to in sub-paragraph (i) above.

(iii) To be eligible to claim credit for a compensatory holiday, an application shall be made within one month of the Sunday or other public holiday on which Government Servant attended to Government work.

(iv) Whenever orders are passed admitting credit for a compensatory holiday, the fact shall be noted in the casual leave register, on the page allotted to the Government Servant by opening a new column to indicate compensatory holidays.
(v) No Government Servant shall be entitled to a credit of more than twenty compensatory holidays in all, in a Calendar year.

(vi) Every compensatory holiday shall automatically lapse at the end of six months from the holiday to which it relates.

(vii) Compensatory holidays may be combined with casual leave or authorised Public holidays subject to the condition that the total period of absence shall not exceed ten days. (G. O. Ms. No. 362, Public (General M), dated 21st February 1967) (G. O. No. 228. Finance, dated 8th February 1971)

(c) If the head of an office requires a subordinate to attend office on a holiday and such attendance renders the subordinate eligible for compensation leave, the order shall before the holiday, be entered in the office order book and be signed and dated by the head of the office.

(d) Compensation leave shall not be granted for attendance during holidays for bring up arrears.

Leave to Government Servant bitten by Rabid Animal.

115. (1) The number of days necessary for undergoing anti-rabie treatment including the rest to be taken after such treatment will be fixed as follows in the case of patients who are retiring at treatment centres: -

(i) Patients undergoing Class I treatment, Seven days for injections and ie., patients in whom the risk is estimated to be three days thereafter for rest and slight and to whom injections are given for seven recovery (Total ten days).

(ii) Patient undergoing Class II and Class III treatment, i.e., patients in whom the risk is six days thereafter for rest and estimated to be moderate and patients in whom recovery (Total twenty days).

the risk is estimated to be great and to whom injections are to be given for 14 days.

(b) In the case of those who are not residing at the treatment centres, leave for the period of their journey to and from the centres will also be granted in addition to the above periods of leave. If the absence of a Government Servant makes it necessary for a substitute to be appointed during the period, the period of absence may under the, orders of Government be treated as extra leave on full pay not debitable to his leave account and not as, casual leave. Any further leave required, should, be, with or without pay as the case may be, debitable to his leave account. (G. O. Ms. No. 1041 Health, dated 21st March 1956.)

116. A register shall be maintained in each registration office showing the casual, compensation and examination leave and the three optional religious holidays, admissible to each member of the establishment separate portions being allotted to (i) Sub-Registrars and Probationary Sub-Registrars, (ii) Assistants, (iii) Junior Assistants, Section-writers, Typists, Record-clerks and (iv) Last Grade Government Servants, a few pages either at the commencement or at the end of the volume being set aside for an alphabetical index. The column “Address while on leave”, in this register need not be filled up as intimations of addressee and changes therein are filed separately.

Special pay
117. The special pay admissible to officers of the department are given in Appendix VIII.

**Officiating Pay**

118. The pay of assistants officiating as Sub-Registrars (It Temporary) Sub-Registrars will be regulated as follows:-

(a) Assistant appointed as Sub-Registrar on probation: (1) If his substantive pay as assistant is below Rs. 325 his c as sub-Registrar will be fixed at Rs. 325.

(2) If his substantive pay as assistant is Rs. 325 or above, his officiating pay as Sub-Registrar will be fixed at the stage of the time scale applicable to him next above the substantive pay. He will be entitled to count all periods of duty both as probationer and approved probationer for increments.

(b) Probationary Sub-Registrar appointed to officiate as Sub-Registrars: (i) When Probationary Sub-Registrar officiates as a Sub-Registrar or is appointed as a Temporary Joint Sub-Registrar before completion of his probation or out of his regular turn subsequent to completion of probation as Probationary Sub-Registrar he will draw his pay to which he is eligible during the period of his training.

(ii) When a Probationary Sub-Registrar officiates as Sub-Registrar or is appointed as temporary Joint Sub-Registrar after completion of his probation as probationary Sub-Registrar, and in his regular turn, he will draw, Rs. 325 which is the minimum in the scale of pay applicable to the post of Sub-Registrar.

(c) Assistant appointed as Sub-Registrar under emergency provision.-An Assistant who is appointed to act as Sub-Registrar or as temporary Joint Sub-Registrar under the emergency provisions in the Statutory Rule shall be paid either his substantive pay or Rs. 320 per mensem whichever is higher.

(d) When a vacancy in the class of Sub-Registrar is filled by an assistant, acting allowance shall be admissible only to the acting Sub-Registrar and to the outsider brought into maintain the numerical strength of the clerical establishment.

**Attachment of Salaries.**

119. Under the provisions in Order XXI, Rule 48 of the First Schedule of the Code of Civil Procedure, 1908, and order XXI, Rule 35 of the Rules of the Small Causes Court, 1919, the head of the judgment debtor's office or the officer whose duty it is to disburse the salary has been appointed to be the person to whom notice should be given of orders of attachment of the salary or allowance of the non-gazetted officers of Government.

120. (a) The extent to which the emoluments of a Government Servant are exempt from attachment for debt is specified in section 60 (1) of the Code of Civil Procedure, 1908 (India Act V of 1908) as subsequently amended. The following are the relevant provisions of the section; they apply to attachments in respect of suits filed on or after the 4th September 1963.

“60. (l) The following property is liable to attachment in execution of a decree

Provided that the following particulars shall not be liable to such attachment namely:-

1 (a) “One-third of the salary in execution of any decree for maintenance" ;
Provided that where such salary is the salary of a servant of the Government and the whole or any part of the portion of such salary liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve mouths and where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of that decree.

(k) All compulsory deposits and other sums in or derived from any fund to which the Provident Funds Act, 1925, for the time being applies so far as they are declared by the said Act not to liable to attachment;

(l) Any allowance forming part of the emoluments of any servant of the Government which the appropriate Government may by notification in the Official Gazette declare to be exempt from attachment, any subsistence grant or allowance made to any such servant while under suspension;

Explanation – 2 ; In clauses and (i), 'salary' means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (1), derived by a person from his employment whether on duty or on leave.

Explanation 3.-In clause (1), 'appropriate Government' means-

(i) as respects any person in the service of the Central Government the central Government:

(iii) as respects any other servant of the Government the State Government.

NOTE-The following allowances have been declared by the Government to be exempt from attachment by order of a court, namely :

(i) All kinds of traveling allowances.

(ii) All kinds of conveyance allowances.

(iii) All allowances granted for meeting the cost of-

(a) Uniforms; and

(b) Rations; .

(iv) All allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities including hill stations.

(v) All house rent allowances.

(vi) All allowances granted to provide relief against the relief the cost of living.

(vii) All amounts paid by way of reimbursement of medical expenses.

(b) The maximum amount attachable by a civil court is calculated on the amount earned and not on what remains after satisfying any debts due to the Government on account of advances taken under the rules.

(c) Payments towards Postal and other Life Insurance Policies, Pension Schemes, Annuity Funds, etc., that do not fall within the protection afforded by the Provident Fund Act, 1925, (Indian Act XIX of 1925); but are allowed to be deducted from the pay bills of Government servants for convenience in payment should not be excluded from the aggregate amount of salary in calculating the maximum amount attachable by a civil court. Any deductions which may have to be made on account of subscriptions to Provident Funds recognized by Government, taxes on income payable by the Government servant
and debts due to Government should be made from the non attachable portion of the Government servant's salary.

Explanation - If total gross emoluments earned are represented by X, allowances declared to be exempt from attachment under clause (1) of the proviso to Sub-section (1) of section 60 of the Code of Civil Procedure, 1908, and any subsistence grant or allowance made to any public while under suspension by Y, the net amount attachable, if any, in respect of a suit filed after the 4th September 1963 is: \[
\frac{(X - Y) - 200}{2}
\]

Note - The limit of the first two hundred rupees and one half of the remainder laid down in sub-section (1) of Section 60 of the Code of Civil Procedure, 1908, takes effect from the 4th September 1963. The decree awarded by courts prior to that date might be based on the limit of the first hundred rupees and one half of the remainder which was applicable until the provisions were amended and would confine to be valid until revised by the courts. In such cases the net amount attachable would be \[\frac{(X - Y)}{2} = 50\].

121. According to clause (i) of (I.a) of the proviso to Sub-section (1) of section 60 of the Code of Civil Procedure, salary to the extent of the first two hundred rupees and one half of the remainder in execution of any decree (other than a decree for maintenance) and the third of the salary in execution of any decree for maintenance respectively, shall not be liable for attachment in execution of decree. According to explanation 2 of the said proviso to sub-section (1) of section 60, "salary" means the total monthly emoluments excluding any allowance declared exempt from attachment under the provisions clause (b) derived by a person from his employment whether on duty or on leave. Therefore, the term "salary" in the said section 60 would include "leave salary" also. The scheme of surrender of leave as ordered in G .O. Ms. No. 783, Finance, dated 10th September 1968 contemplates the sanction of only the leave salary and allowances for the leave surrendered by a Government Servant as per the terms of the said Government Order. The cash compensation to be sanctioned by Government with reference to the said Government Order in lieu of the leave surrendered by the Government Servant, has been referred in the said Government Order only as "leave salary" and allowances for the surrendered leave. The "leave salary" and allowances sanctioned to a Government Servant for the leave surrendered by him as per the said Government Order will, therefore be "salary". Or the purpose of section 60 of the Code of Civil Procedure and the protection from attachment given by clauses (i) and (i-a) of the proviso to section 60 (1) of the Civil Procedure code will be available also to the cash allowance sanctioned in lieu of the surrendered leave. [Government Memorandum No. 89473/FR/69-4 (Finance), dated 29th January 1970]

122. (a) Each head of an office should carefully maintain a suitable “attachment register” to enable him to see that proper action is taken on all attachment order received from courts.[See Subsidiary Rules 2 (k). 22 and 33 under Treasury Rule 32] (Article 88 of the Tamil Nadu Financial Code)

(b) Extracts from the Treasury Code [Subsidiary Rules 2 (k), 22 and 33 (a) and (b) under Treasury Rule 16] detailing the procedure to be followed in regard to attachment orders received from courts are given below:-

“2 (k) The drawing officer shall deduct from a bill for the pay etc., of an establishment any amount attached by a. prohibitory order of a court of law. He shall attach to each establishment pay bill in which any such deduction is made an advice his containing particulars of the suit, the name of the Government Servant whose pay is attached and the amount deducted from the bill. When the court which issued the attachment order is not situated at the headquarters of the treasury which pays the bill, the
amount may be remitted by postal money order or through “bank-draft” if the remittance through “bank-draft” coats less than that by postal money order. When the amount is remitted by postal money order, the drawing officer shall attach to the bill postal money order form duly prepared for the remittance of the amount by the Treasury officer to the court. Similar if the amount is remitted by bank-draft” the Drawing Officer shall attach to the bill an application for “bank-draft” duly filled in Form R.B.R. 4. The commission payable on the “Bank-draft” or to the post office or the money order, as the case may be, as well as the amount to be remitted shall be shown as deduction in the bill. The “bank-draft” on receipt shall be sent to the court by the drawing officer after making a suitable note in the records maintained by him.

**Recovery of amounts attached by courts.**

When any money due by the Government to any person otherwise than as pay and allowance of a Government Servant are attached by a prohibitory order of a court of law, the Government Servant responsible for making the payment shall give effect to the courts order unless he has reason to think that the amount payable is exempt from attachment, in which case he shall report the matter to the Government for orders before making the payment.

When the attachment relates to an amount for which a bill has to be drawn on the treasury, the treasury and the department concerned shall in giving effect to the court's order, follow the same procedure as that prescribed in Subsidiary Rule 33 for deducting from the bill and remitting into court an amount attached from a Government Servant’s pay and allowances.

When the attachment relates to an amount which has to be disbursed by means of departmental cheque, the procedure laid down in instruction 9 under Treasury Rule 32 shall be followed.

33. (a) The Treasury Officer shall deduct from a bill for the pay, etc., of a Gazetted Government Servant (or a Non-Gazetted Government Servant who is permitted under Subsidiary rule 7 above to draw his pay, etc., on bills in the forms prescribed for Gazetted Government Servants) any amount attached by a prohibitory order of a court of law. He shall remit to the proper courts, in accordance with the procedure prescribed below all amounts deducted from the pay, etc., bills of Government Servants on account of court attachment orders whether deducted by himself or by the drawing officer. No such amount may be remitted to the court by cash order or Government draft.

1) When the court is located at the headquarters of the treasury which cashes the bills. The Treasury Officer shall clear the amounts deducted once a month by payment to the court in cash. When making payment the Treasury Officer shall send to the court a covering memorandum together with the original advice list prepared by the drawing officer [See Subsidiary Rule 2 (k) above] for each deduction made by a drawing officer and advice list prepared by the treasury for each deduction made by the Treasury Officer.

In Madras City, the Accountant General shall clear the amounts deducted once a month by payment to the court in the form of a cheque on the Reserve Bank, accompanied by a covering memorandum and the necessary advice lists.

2) **When the court is not located at the headquarters, of the treasury, which cashes the bills** - The Treasury Officer shall remit each amount deducted to the proper Court at once by postal money order or through bank draft in the manner indicated below:
(i) When the treasury Officer himself makes the deduction from a bill and if the same has to be remitted by postal money order he shall prepare a money order form for the amount in favour of the court, deduct the money order commission as well as the amount to be remitted from the bill, pass the bill for the net amount and then send the money order form to the post office for issue, furnishing a certificate that he has credited to the post office by book transfer the amount of money order together with money order commission due on it, if however the amount has to be remitted by bank draft the Treasury officer shall attach to the bill an application for bank draft duly filled in Form R.B.R.4. He shall deduct the commission for bank draft as well as the amount to be remitted, from the bill and shall pass the bill for the net amount duly making endorsement in the pass order for payment by bank draft. The bank draft shall be sent by the Treasury officer to the court, and the acknowledgment of the Court filed in the treasury.

(ii) When the Drawing Officer has made the necessary deductions from a bill under S.R. 2K above for payment by postal money order the Treasury Officer shall credit the amount deducted to the post office by transfer and sent the money order form to the Post office for Issue, furnishing certificate as prescribed in sub-clause (1) above. When he receives the receipt furnished by the post office for the money order he shall check it with the account deducted from the bills and then transmit to the Drawing officer for record. If however, the Drawing Officer has applied for a bank draft, the Treasury Officer shall make a suitable endorsement in the pass order of the bill for payment by “bank-draft” . The “bank-draft” shall be handed over to the Drawing Officer on proper acknowledgment.

(iii) The Accountant-General shall follow a similar procedure to that described above in remitting to courts outside Madras City amounts deducted, from the bills paid by him in Madras City, but he shall make payment by means of a cheque on the Reserve Bank in favour of the Presidency Postmaster, Madras for the total amount including commission payable on account of all the money orders to be issued for this purpose on any one occasion.

(b) It is possible that a Government Servant whose emoluments have been attached may refrain from signing the acquittance roll and intentionally allow them to remain undischarged, or if he is a Government Servant who draws his pay on a separate bill, may refrain from presenting his bill at the treasury in order to evade or delay the recovery of an amount attached by court. If a Treasury Officer has received a court attachment order relating to the emoluments of any Government Servant, who draws his pay on a separate bill and that Government servant does not present his bill for pay due for the previous month by the third working day of the month, the Treasury Officer shall at once bring the facts to the notice of the Government Servant immediately superior to the Government Servant whose emoluments have been attached. When he considers it necessary in order to avoid delay in recovering an amount attached by a court from the emoluments of a Government Servant working under him, the head of the office, or in the case of a Government servant who draws his pay on a separate bill, the administrative Government Servant immediately superior to the Government Servant whose emoluments have been attached may draw the emoluments of the Government Servant concerned to the extent to which they have been attached subject to the prescribed restrictions, and apply the amount so drawn in satisfaction of the attachment order by remitting it to the Court. The amount so drawn shall be charged in the accounts and the particulars of the attachment order shall be entered in the acquittance roll or the bill, as the case may be as an authority for the charge. The money order receipt received from the courts shall be filled with the attachment register.
**Travelling Allowance.**

123. (i) The grant of Travelling allowance to Government Servants is regulated by the Tamil Nadu Travelling Allowance Rules contained in the Tamil Nadu Manual of Special pay and Allowances.

(ii) With reference to ruling (3) under rule 7 of the Tamil Nadu Travelling Allowance Rules as amended in G.O. Ms. No. 753, Finance, dated 17th June 1952 in all the cases of travelling allowance bills of the staff attached to Inspector of Registration Offices, the particulars of journeys should be certified by the Inspector of Registration Offices under whose instructions the journeys are performed. Such certificate should be furnished in the Travelling Allowances bills of the staff.

(iii) The responsibility for the drawal and disbursement of Travelling Allowance to the above staff will rest only with District Registrars.

(iv) The undermentioned examinations are obligatory examinations for purpose of role 86 of the Tamil Nadu Travelling Allowance Rules.

*District Registrars* -

(i) Account test for Executive Officers.

(ii) Third class Language Test.

(iii) Registration Test (Full): and

(iv) District Office Manual Test.

Probationary Sub-Registrars.-Registration Test, Third Class Language Test in a language other than that taken for S.S.L.C. University or other public examination and District Office Manual Test.

**Journeys to give evidence.**

124. (a) A Government Servant summoned to give evidence in circumstances other than those described in Tamil Nadu Travelling Allowances Rule 96 is not entitled by reason of his position as a Government Servant to any payments other than those admissible by the rules of the court.

(b) In cases falling under clause (a) above the expenses of the Government Servant are tendered by the court along with the summons to be served through the head of the office in which he is employed. The head of the office shall pay the expenses to the Government Servant at the time of service of the summons. Should further payments to the Government Servant become necessary at the court, they will be paid to the Government servant himself by the court, and at the same time an advice of such payment having been made will be sent to the head of the office in which the Government servant is employed. The head of the office will enter in Account C all sums paid to the Government servant whether by himself direct or by the court.

**Controlling Officers**

125. (a) The officers specified in the second column of the following table exercise the powers of controlling officers for the purpose of countersigning travelling allowance bills in respect of those mentioned in the first column.

<table>
<thead>
<tr>
<th>TABLE.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officers.</td>
</tr>
<tr>
<td>(1)</td>
</tr>
</tbody>
</table>
1. All officers of and below the rank of Sub-Registrars.

2. District Registrars Inspectors of Registration offices and Assistant Inspector-General of Registration.

(b) The officers who draw bills in some cases will have themselves to exercise the duties of controlling officers but a second signature of the same officer is not necessary on such bills.

Note.- Sub-Registrars shall submit their Travelling allowance bill with the requisite certificates for the signature of the District Registrar.

Advances.

126. Heads of Departments may sanction temporary advances no, exceeding one month’s substantive pay to the Non-Gazetted Government Servants including Last Grade Government Servants of their department employed in any plague affected area for the purpose of erecting temporary sheds. The advances should be recovered in six equal monthly instalments.

127. Advances on transfer are granted in accordance with the following rules :-

(a) Advances or pay and/or travelling allowances are granted to a Government servant who receives an order of transfer during duty or leave.

(b) The authorities shown below have power to sanction the advance to the extent noted against each.

<table>
<thead>
<tr>
<th>Nature of Advance.</th>
<th>Authorities to grant sanction.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Advance of pay and travelling allowance to a Government in Servant permanent employ.</td>
<td>The head of the office or a Gazetted Government servant to whom the head of office has delegated this power subject to any conditions and restrictions imposed by the head of the office and Government servants not below the rank of the principal District Officer in the department concerned.</td>
</tr>
</tbody>
</table>

NOTE.-The head of office in respect of registration office for purposes of the above item is the “District Registrar”.
(ii) Advance of pay and travelling allowance to a temporary officiating Government Servant who has no substantive post but is an approved probationer Cir who has completed the prescribed period of probation and is not likely to be discharged within four months and an advance of travelling allowance only to any other temporary or officiating Government servant who has no substantive post.

District Registrars in the Registration Department.

(iii) Advance not covered by items (i) and (ii) above.

The Government who sanction such advances only for special and exceptional reasons.

NOTE.-
(1) The head of an office and any Government Servant not below the rank of principal District Officer in his department may sanction advances to himself under these rules.

(2) The head of Office in the district establishment of the Registration Department for purposes of this note is the District Registrar.

(c) (i) An advance should not exceed one month's substantive pay plus the travelling allowance to which the Government Servant is expected to become entitled under the rules in consequence of the transfer-

(2) An advance on account of transfer should invariably be recorded in the Government Servant's last pay certificate.

(3) A Government Servant who is transferred may be allowed to draw a duly sanctioned advance of pay on transfer at his station within a month of his arrival there, if his last pay certificate shows that he did not draw any such advance at his former station. Government Servant who is drawing leave salary from a treasury in the State and receives an order of transfer during his leave, may draw an advance of pay and travelling allowances from that treasury.

(4) The advance of pay should be recovered from the Government Servant's pay in three equal monthly payments and the first instalment should be deducted from the first full month’s pay drawn after the transfer. The first two instalments should be fixed in whole rupees and the remaining balance including any fraction of a rupee should be recovered as the third instalment. The advance of travelling allowance should be recovered in full in the Government servant's travelling allowance bill for the journey in question. The Government Servant should present this bill as soon as possible and, if the amount of the bill is less than the advance, he should refund the balance in cash at once. When recoveries have to be made from the same Government Servant on account of more than one advance of pay drawn on transfer, the recoveries should be made concurrently.

(5) If any member or a Government Servant's family does not accompany him but follows him within three months from the date of his transfer (See rule 15 of the Tamil Nadu Travelling Allowance Rules) a separate advance may be granted at the time on account of the travelling expenses of that member, provided that no advance has already been drawn for the same purpose.
(6) When a single advance is drawn for the travelling expenses of both the Government Servant and the family, it may be adjusted by submitting more than one bill, if the members of the Government Servant's family do not actually complete the journey with him. The Government Servant should, however, certify on each adjustment bill that he will submit a further bill in due course for the travelling allowance admissible on account of the members of the family (to be specified) who have not yet completed the journey and that he expects the amount claimed in that bill to be not less than the balance of the advance left unadjusted. If necessary, he should refund a part of the balance in cash before signing the certificate.

Note.-Only an advance of pay can be drawn at the new station. Government servant transferred at his request is not eligible for advance of pay.

128. An application for the grant of the advance submitted to the District-Registrar should be accompanied by duly prepared pay and/or travelling allowance bills. The District-Registrar shall simultaneously with the sanctioning of the advances countersign the bills and return them to the concerned Sub-Registrar.

129. Officers who draw establishment bills should maintain a separate register in which they should enter all the particulars regarding advances of pay, etc, sanctioned to members of the establishment, and also advances noted as outstanding in the last pay certificate of Government Servants transferred to their offices. The amount of the advances in each case should be shown as outstanding until it is completely recovered or the outstanding balance is entered in the last pay certificates of the officer. The register should be consulted whenever a last pay certificate is prepared. The register shall be in form M.F.C. 23-B.

130. Financial Assistance to persons suffering from Pulmonary Tuberculosis or Leprosy.-Government Servants suffering from Pulmonary Tuberculosis or Leprosy may be given an interest free advance of Pay equal to two, months' basic pay recoverable in full in not more than eighteen monthly instalments during the period when the Government servant enjoys full leave salary.

Note.-If a reappointment occurs after a Government Servant joins duty, the above concessions will not be extended. (Government Memorandum No.128679/84/68-3, Finance; dated 1st April 1969).

Retirement Sub-Registrars

131. (a) Early in September of each year, the District-Registrar shall examine personally all cases of Sub-Registrars in the district who will attain the age of 55 years or whose extension of service will expire during the ensuing official year and prepare a list of such Sub-Registrars. A copy of the list shall be submitted to the Inspector-General forthwith.

(b) The copy of the list received under clause (a) will be scrutinized by the Inspector-General and the order passed by him Will, in each case, be communicated to the Sub-Registrar concerned through the District-Registrar of the District who shall note in his list the date of intimation to the Sub-Registrar.

Ministerial Establishments and Last Grade Government Servants

132. In the case of Assistants, Junior Assistants, Typists, Section-writers, Record clerks and Peons the District Registrar shall follow the procedure laid down in order 131 (a) and shall himself pass orders regarding their retirement.

General.
133. (a) The service registers of the officers concerned shall be examined and the District-Registrar shall satisfy himself that each period of service has been duly verified and shall, in respect of unverified periods, if any, take immediate steps to obtain the requisite affidavits or certificates in accordance with the procedure prescribed in the Tamil Nadu Pension Code.

(b) An office copy need not be maintained of the history of service submitted to the Inspector-General which will be returned by him to the District Registrar.

134. Before permitting the retirement of a Last Grade Government Servant whose age is less than 60 years, care shall be taken to have his unfitness for service duly established by a medical certificate or to obtain from him a statement that he understands the consequences of such retirement.

135. Conditional registration of appointment or retirement from service shall under no circumstances, be permitted.

136. All officer who has retired from service shall be required to furnish information to the head of the office in which he last served regarding his place of residence, in case it should be necessary to obtain further information from him.

137. The provisions relating to the grant of pension and the procedure to be followed in connection therewith are contained in the Tamil Nadu Pension Code, copies of which are supplied to all District-Registrars and Sub-Registrars.

138. (a) When any Sub-Registrar is likely or is due to retire within six months, his service book together with leave account and a Statement (in form pension-2) shall be submitted to the Inspector-General which after preliminary verifications by the accountant-General will be returned to the District Registrar for resubmission in due course along with the formal application for pension.

(b) As regards the other, members of the district establishment, the Accountant-General shall be addressed direct.

**Submission of pension Applications.**

139. (i) Applications for pension or gratuity shall be treated as papers which should be dealt with as very urgent in all stages. The pension papers of a retired officer shall be submitted within a week from the date of retirement and in cases where the papers are sent up later, the delay shall be explained.

(ii) All Government Servants who retire from the service on or after 1st July 1960 are governed by the Tamil Nadu Liberalized Pension Rules, 1960. [G.O. No. 1088, Finance (Pension.), dated 3rd October 1910.]

140. District Registrars are authorised to sanction pension to Assistants, Juniors Assistant, Typists, Record-clerks and Peons in cases in which the claims to pension are certified by the Accountant-General to be admissible. Applications for pensions to the above categories shall, if there is no objection to the grant of full pension admissible, be forwarded by the District Registrar to the Accountant-General direct with the recommendation that the pension claimed may be admitted. The Accountant-General will, on finding the claim in order issue the necessary pension payment, order and intimate having done so to the District Registrar who shall communicate it to the applicant. In all other cases the applications shall be submitted to the Inspector-General.

141. A compassionate gratuity may be granted by Government to the family of a deceased Government Servant in certain special circumstances. The District Registrar shall
follow the detailed instructions issued from time to time in dealing with application for grant of compassionate gratuity.

**Service Books**

142. (a) The following procedure is to be adopted with regard to the indenting of Service registers.

(i) The number of Service registers required for the Last Grade Government servants working in offices under the control of each Head of Department shall be indented for in the skeleton Indent for the supply of common forms and Bent to the Director of stationery and Printing for supply.

(ii) The number of Service Registers required for the use of the Government servants, other than the Last Grade Government Servants working in offices of the Departments concerned shall be indented for by the Heads of the office in the skeleton indent and submitted to the Inspector-General.

(iii) The Subordinate officers should not send -indents for supply of Service registers on saleable basis direct but should address the Inspector-General.

(iv) The cost of Service Registers realised by sale shall be remitted into the Treasury under the Head of “Stationery and Printing-Provincial sale of Service Registers”.

(b) A service book shall be maintained for a military pensioner when re-employed a Section-writer or a Last Grade Government Servant paid from contingencies.

143. (a) When three months have elapsed from the date of termination of an officer's service by dismissal, discharge or resignation his service book shall be sent to the District Registrar's office for safe custody and eventual disposal as laid down in Fundamental Rule.

(b) The head of the office in the case of a Sub-Registrar or of a Probationary, Sub-Registrar is the District Registrar of the district in which the officer is serving or to which he is attached.

**Maintenance of Service Books.**

144. The chief points to which attention should be paid in the maintenance of service books are enumerated below :-

(a) The date of commencement and termination of service in an appointment with the rate of pay should be noted.

(i) The date of commencement of service in any appointment will be the date from which an officer draws the pay of an appointment and the date of termination, the date up to which he drew such pay. Periods occupied in transit from one appointment to another will be reckoned as service in the appointment the pay of which the officer is allowed during transit.

(ii) A transfer of a Sub-Registrar shall not be held to take effect, unless otherwise ordered until the officer is actually relieved at his former station. If he is posted permanently to a station at which he is already acting, his appointment as Sub-Registrars of that station shall take effect from the date of the orders issued in this behalf unless any other date is mentioned in such orders.

(b) (i) All leave, except casual leave, should be entered with the name of the Government to which the leave salary is debitable.
(ii) Date of birth should be verified and a certificate added to the effect by the head of office.

(iii) Acting appointments made during casual leave and Court attendance shall not be noted.

(c) Personal pay, special and compensatory allowances as well as acting appointments and promotions shall be entered.

(d) The surname or house name of the officer shall be given.

(e) Petty fines shall not be recorded.

(f) All erasures and interpolations shall be initialed by the head of the office.

(g) The requisite signatures of the several officers shall be obtained in the proper columns.

(h) The Provident Fund Account No. of the subscriber should be noted prominently at the top of the first page of the service book.

(i) Particulars of all tests passed with reference to the Gazette should be entered.

(j) The quinquennial entries shall be renewed or re-attested regularly.

(k) The age to be entered in the service register of the public servant is that which the head of the office has ascertained on the best evidence available. The opinion of medical officer, who estimates the age according to appearance and physical conformation only, is not a final authority unless other means of ascertaining age are not forth-coming. In any case, in which there is a considerable difference between the age as given by the officer and the age as entered in the health certificate, the orders of the Inspector-General shall be obtained.

145. When it is necessary to obtain the finger impression of a Sub-Registrar in his service book, advantage shall be taken of the opportunity of his visits to headquarters or the inspection by the District Registrar of the Sub-office concerned to obtain the finger impression.

146. (a) When an officer is transferred from one office to another in the same district permanently or temporarily the requisite entry of termination of appointment reason therefor, etc shall be made in the office from which the transfer is made and the entry; shall be duly attested by the head of that office. The register shall then be transmitted to the head of the office, to which the officer has been transferred. who shall thenceforward maintain the book in his office, examining it on receipt and returning it if he finds any error or omission.

(b) When an officer is transferred from one district to another the service book shall, after making the entries referred to above, be duly verified up to the date of the transfer and attested by the District Registrar and then transferred to the District Registrar of the District to which the officer has been transferred.

147. Government Servants are permitted to maintain duplicate copy of their service registers subject to the condition that the duplicate service register will not be considered authentic and Government will be bound only by the entries in the service register kept in the custody of the Heads of offices. The duplicate service register will be made use of only for guiding the reconstruction of a lost service book. The Government Servants will be responsible for getting relevant entries in the duplicate service register authenticated by the Heads of offices under whom they work. (G.O. Ms. No 1354, Finance, dated 30th October 1963.)
148. Applications for rectification of incorrect entries in service records relating to community should be made to the immediate superior officer enclosing records in support of the request. The immediate superior officer should send the applications and the connected records to the Inspector-General through the appropriate intermediary superior officers. The Inspector-General will refer the application to the Collector who shall arrange for personal enquiry into the facts of the case by an officer of the Revenue Department not below the rank of a Deputy Collector. On receipt of the records of enquiry, the Inspector-General shall pass such orders as he deems fit having regard to the merits of each case. The decision of the Inspector-General shall be final and no appeal will lie against his order. Alteration in the service records relating to community should invariably be supported by the reference number and date of the proceedings of the Inspector-General on which the Alteration is based and attested by a Gazetted Officer or the Head of the office concerned. [Based on G.O. Ms. No. 93. Public(Services. A) dated 17th. January 1966.]

149.(a) The entries in the Service books shall be attested by the following officers:–

**Service Books of Sub-Registrars and Probationary Sub-Registrars.**

The District-Registrar of the district in which the Sub-Registrar or the Probationary Sub-Registrar is employed.

**Service Books of District Registrar’s Establishment.**

The District Registrar.

**Service Books of Sub-Registrar's Establishment.**

The Sub-Registrar concerned.

(b) In every District Registrar's Office the Assistant, designated Head clerk and in every Sub-Registrar’s office the Assistant, Shall be entrusted with the duty of the correct preparation and maintenance of the service books. These Assistants shall note in each officer's book every step in his Official life contemporaneously with its occurrence and take the book to the District Registrar Or the. Sub-Registrar, as the case may be who, after personally satisfying himself as to the correctness of the entry shall duly attest it with his signature.

(c) An entry in a service book of an acting appointment as District Registrar requires attestation and verification by the Inspector-General.

**Verification of Service Books.**

150. The service books of all officers in a district of and below the rank of Sub-Registrar shall be taken up for verification in January by the District Registrar who, after satisfying himself that the service of the officers concerned are correctly recorded, shall enter in the book a certificate to that effect. District Registrars shall submit to the Inspector-General, Certified that the entries in the service registers of all the subordinates of this district were district in the following form:-(Order 154).

“Certificate of verification of services for the year ending 31st December Name of District Certified that the entries in the service registers of all the subordinates of this district were verified with the office copies of pay bills, correspondence, etc., and the fact of such verification recorded in the service books of the individual concerned with the exception noted below.
151. The District Registrar will be field personally responsible for the proper maintenance and verification of service books. Certificates of verification shall be signed by the District Registrar himself in all cases.

152. Correspondence relating to the verification of service registers, shall be transmitted in original, and the whole correspondence when closed shall be retained in District Registrar's Office.

153. When a Non-Gazetted Government Servant is transferred from one office to another, the head of office under whom he was originally employed should record in the service book under his signature, the result of the verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the Government Servant was employed under him before forwarding the service book to the office where the services are transferred. In cases where such transfer also involves permanent transfer of the Government Servant from the audit control of one audit officer to that of another, the qualifying service for the purpose of pension rendered up to the date of the transfer, should be got verified and a certificate to that effect recorded in the service book by audit officer concerned before the service book is forwarded to the officer where the services of the Government servant are transferred. This will obviate the necessity of having the service of the Government servant concerned verified by two or more audit officers at the time of his retirement, which may cause delay in the finalization of the pension case. (G.O. Ms- No. 677, Finance, dated 27th June 1960.)

154. A special report shall be submitted by each District Registrar so as to reach the Inspector-General by the 1st June of every year as to whether the entries in the service books of sub-Registrars, Probationary Sub-Registrars and Ministerial Establishment and Peons have been written up and verified, up to the end of the previous calendar year.

155. Service books shall be kept flat between planks.

156. The District Registrar shall, when on tours of inspection examine the service books in sub-offices and ensure that they are maintained in accordance with these instructions.

Statement of Lands held.

157. (a) The statement showing all immovable property of which a Non-Gazetted Officer stands possessed, whether within or outside the district in which he is employed which is required by sub-rules 3 and 9 of Rule 7 of the Government Servant's Conduct Rules, 1960, to be attached to the service book, shall be revised year by year with preference to the instruction in Subsidiary Rule 18 under Rule 7 of the aforesaid rules.

(b) The statement, shall, on receipt by the District Registrar in the case of Sub Registrar, Probationary Sub-Registrar or Ministerial Establishment in the district office and by the Sub-Registrar in the case of the members of the establishment of a sub-office be checked and all the particulars contained therein embodied in the form attached to the service book of the person concerned under the signature of the District Registrar or Sub Registrar as the case may be. Any unauthorized acquisition shall be immediately reported for the orders of the Inspector-General.

(c) The original statements of Sub-Registrars, Probationary Sub-Registrars and Ministerial Establishment of the District office shall be kept in separate bundles in the
office of the District Registrar of the district an those of the ministerial staff in a sub office in the office of the Sub-Registrar.

(d) When any of the abovementioned officers is transferred, his land return shall be transmitted along with the service book to the District Registrar of the district to which he is posted in the case of a Sub-Registrar or Probationary Sub-Registrar and to the head of the office in the case of ministerial establishment.

(e) The original statement of a member of the ministerial establishment of a Sub office shall be transmitted to the District Registrar of the district along with his service book when the latter is submitted for annual verification and the District Registrar shall after checking the entries with those in the service book, return the statement to the Sub Registrar.

CHAPTER II.

OFFICE HOURS AND ATTENDANCE.

158. The registering officer and his staff shall be present in the office during the hours prescribed in the Registration Rules, namely 10-30 a.m. to 5-00 p.m., except for an interval of half an hour between 1-30 p.m. and 3-00 p.m. which may be set apart for lunch; The Sub-Registrar shall have his lunch interval only between 1-30 p.m. and 2 p.m. He may, however, allow his staff to have their lunch interval for half an hour at any time between 1-30 p.m. and 3-00 p.m. This interval shall be fixed for each office by the Sub Registrar by an office order, and it shall be availed of by the entire establishment together. The office shall not on any account, be closed during the lunch interval. The interval shall not be utilised by the Registering Officer for attending at the private residence of parties on official business except in cases referred to in Order 780.

159. The observance of the office hours should be strictly insisted upon and attendance outside the prescribed office hours should not be accepted as substitution of excuse.

160 (a) A register shall be maintained in each registration office in which each member of the ministerial establishment shall mark the hour of his attendance as soon as he reaches the office. In this register each of the peons detailed for duty during the office hours shall also mark his attendance, their names being entered below those of the ministerial establishment.

(b) In a District Registrars Office this register shall be retained on the Senior Assistant (Head clerk) table until the hours at which the office is opened, when it shall be submitted to the Joint Sub-Registrar or the Senior Joint Sub-Registrar where there are more than one Joint Sub-Registrar, or the District Registrar, according to current instructions.

(c) In a Sub-Registry Office it shall be placed by the Sub-Registrar on his table directly he attends office.

(d) The presiding officer shall close the register daily, and initial it after noting there in the absence or late attendance of any subordinate.

(e) Attendance on holidays shall also be noted in this register.

161. (a) Cuts in casual leave for late attendance without permission up to 12 noon, should be made at the rate of one-third day's casual leave for each such late attendance.

(b) In a District Registrar's Office, an abstract of late attendance should be maintained and put up to the Joint Sub-Registrar I (and to the District Registrar, when he
is at headquarters) daily along with the attendance register, noting therein, the names of persons who attended the office late and the time at which they came to the office. At the end of the month, the details of the cut in casual leave should be noted on the next page by the assistant who maintains the attendance register, noting therein, the names of persons whose casual leave is to be cut and the amount of casual leave so cut. These details should be put up on the first working day of the next month to the District Registrar for approval. After the District Registrar approves the cut in casual leave, the initials of the persons concerned should be obtained against the entries regarding cut in casual leave. The number of days cut should then be entered in the casual leave register against the names of the persons concerned and the balance struck.

(c) In the case of late attendance in Sub-Registry Offices, a procedure similar to (a) and (b) above should be followed and the necessary cut in casual leave effected at the end of the month by the Sub-Registrar.

162 (a) The local holidays in each district will be notified by the Collector to the District Registrar and Sub-Registrars. The District Registrar shall also communicate the notifications of the Collector in this regard to all Sub-Registrars in the district.

(b) On the last working day in each month a list of all holidays in the next month shall be prepared and signed by the head of the office and affixed to the notice board both Tamil and in English.

163. A Sub-Registrar shall obtain the previous permission of the District Registrar for attending office late or for closing his office before 5 p.m. If in any case, such permission cannot be obtained previously, a report shall be submitted by the next post explaining the circumstances necessitating the late attendance or the closure in anticipation of sanction.

164. No register book shall be handled nor shall the record room or any record receptacle to open unless the Sub-Registrar is himself in the Office; but on occasions when the Sub-Registrar is compelled to be absent from the office premises during office hours, the current volumes of register books 1, 3 and 4 and the current index sheets may be placed in the custody of the Senior Assistant for use by the establishment.

165 (a) During periods when the work is especially heavy the Sub-Registrar and the establishment shall attend office earlier and close the office later than the prescribed

(b) In exceptional cases, assistants may attend once outside the normal working hours or on holidays without the Sub-Registrar but only for the preparation and examination of returns which do not involve reference to any register book or record of an important nature.

(c) Before closing his office on a day before a holiday, the Sub-Registrar shall ascertain whether the state of work demands attendance on the holiday and if he finds this to be necessary, he shall arrange accordingly.

166. Attendance at private residences shall as far as is possible and not open to objection, be made out of office hours or on holidays, so as not to interfere with the regular office work.

CHAPTER III.

REGISTRATION DISTRICTS AND SUB-DISTRICTS.

167. (a) Lists of registration districts and sub-districts are given in Part I.
(b) Lists showing the names of the towns and villages constituting the several sub-districts in each registration district are issued from time to time.

168. The spelling adopted in the lists of villages issued by, the Revenue department shall be followed in all publications, in all departmental notification and in correction slips.

169. Proposals for the creation of new sub-districts, the introduction of the itinerating system of registration of documents or for the transfer of villages from one sub-district to another shall afford information on the points mentioned below:

A. Creation of new sub-districts.

(i) The origin of the proposal, whether the result of a petition or representation or of the remarks of an inspecting officer.

(ii) Previous correspondence.

(iii) As regards the locality proposed for the office, the population of the town or village, whether there are a post office, police station and other public offices, the means of communication available, the situation of the proposed station with reference to the nearest railway station and the nearest trunk road, and any special features such as a weekly fair.

(iv) Reasons for the re-establishment of an office at a place in which an office has existed in the past and has been abolished.

(v) The relative distance of the villages proposed to be included in the new sub-district from their existing and their new headquarters, and in cases where the distance from the new headquarters is greater, justification for the transfer. The primary consideration in proposing such transfers is the promotion of the convenience of the public and not the equalization of work among offices. In cases, therefore, in which a proposal has not emanated from the inhabitants themselves, their views shall be obtained.

(vi) Statistics in form No. 10 of transactions for the last three completed years of the sub-districts to be received and of the villages proposed to be included in the jurisdiction of the new sub-district.

(vii) Statistics of collection for the same periods for the relieved sub-districts and the new sub-district.

(viii) Accommodation available for the office until a Government building is constructed, and for the Sub-Registrar and the establishment.

(ix) The opinion of the Collector of the district on the proposal thus elaborated.

(x) The requisite draft notifications, complete except as regards the date from which the proposal is to take effect, the list of villages following the printed list of villages, hamlets being excluded, and any discrepancy being explained, with particulars relating to the number and date of notifications sanctioning the opening of the offices to which the villages concerned are attached along with the page and date of the Tamilnadu Government Gazette in which the notifications were published.

(xi) (a) The estimated collections and expenditure of the relieved office, and of the new office.

In computing the expenditure the cost that will be incurred in the employment of Sub-Registrar, necessary ministerial establishment and peons should be worked out with
reference to Formula 5 and Formula, 6 in Appendix 11. Part II of the Fundamental Rules, and all contingent and other charges shall he included.

(b) The expenditure incurred during the last three completed official years on temporary joint Sub-Registrars and temporary establishment with average struck for each of the office, proposed to he relieved.

(xii) In computing the additional clerical staff, required, the basis shall he the “standard work.”

(xiii) offices in the district in which will not he relieved by the proposal and the average registrations in which based on the transactions of the last three completed years, exceed those of the offices proposed to he relieved, with a brief statement as to any proposals to relieve such offices and the stage these proposals have reached.

B. Itinerating system of registration of documents.

Proposals for the introduction of the itinerating system of registration of documents shall afford the following information:-

i) The origin of the proposal, whether it arises from the petition, or as a result of scheduled timings of the departure and arrival of buses at the places.

ii) The distance of the proposed center from the headquarters of the sub Registrar:

iii) The means of communication between the two places,

iv) Whether a regular bus service or other means, of transport is available, and the scheduled timings of the departure and arrival of buses at the places with special reference to the suitability of the timings for the journeys, of the Sub-Registrar.

v) Whether hotels exist at, the centre for providing mid-day meal to the Sub Registrar and his peon;

vi) Whether accommodation is available for the holding of the office and if so the rent payable;(A letter of consent from the owner of the building to let it at the rent to he fixed by the Public Works Department should he obtained and submitted.)

vii) The opinion of the Collector and the inhabitants of the locality;

viii) Whether there are any unfordable streams, rivers, rivulets, etc., between the two stations and if there are, the number of days in a year on which visits to the centre cannot he made and

ix) The cost of the scheme.

NOTE. -Where the system is introduced for a limited period, District Registrars shall submit to the Inspector-General a statement once in every two months showing the number of documents registered and other transactions attended to by, the itinerating Sub-Registrar together with the amount of expenditure incurred on the scheme. Along with the statement submitted two months prior to the date of expiry of, the period for which the system as sanctioned, a report on the working of the scheme shall he submitted. District Registrar shall state in the report whether, the system is economical and Popular with the Public and whether the system may he continued.

C. Transfer of villages

i) The origin of the proposal whether it emanates from a petition or otherwise.
ii) The taluk in which the villages are situated, any special reason for attaching the village to their present sub districts and any change of jurisdiction that the villages have undergone in the past.

ii) The opinion of the collector of the district.

iv) The relative distances of the villages from the present and proposed head quarters.

v) The average registrations of the villages based on the figures for the last three completed years.

vi) The effect of the transfer on the work of the offices to which the villages are attached under existing arrangements and on the office to which it is proposed that they should be transferred.

170. a) A notification defining the limits of Registration sub district transferring villages from one sub district to another sub district contain a clause to the effect that the limits of the villages shall be the limits which shall from time to time be determined for purpose of revenue administration.

b) District Registrars shall watch the notification in the TamilNadu Government Gazette and In the District Gazette and immediately bring to the notice of the Inspector-General any cases in which the Registration department should take action and shall submit draft notification, when such are necessitated.

c) A notification under Section 5 of the Registration Act, 1908, is not necessary when lands in a village or, portions of a village are transferred in the Revenue Department from one village to another. Such transfer shall, as soon as it is notified by the Revenue Department in the District Gazette, he noted by the District Registrar concerned and if it entails any correction in the printed lists of towns and villages, shall also be brought to the notice of the Inspector-General.

Maps

171. a) Each district Registrar shall maintain in his office a copy of the map of his district and of each of the taluks included therein. These maps are obtained by indent on the Central Survey Office, Madras.

b) District Registrar shall arrange by indent on the Madras Survey Office, for the supply to each subordinate Sub Registry Office of a map of the taluks included in its jurisdiction.

c) In the district and taluk maps the boundaries of the various sub districts shall he marked out in the registration office m red ink.

List showing the jurisdiction of Sub-districts.

172. The printed list of Towns and Villages constituting the several registration sub districts in each district, which are, supplied to registering officers as shown below shall he maintained corrected to date in the offices to which they are supplied.

District Registrars of Madras: - Three copies of the list relating to his district, and one copy of the list of each of the other districts in the state.

District Registrars of the other districts:- Three copies of the list relating to his district

Sub Registrar: - One copy of the list relating to his own district only.
173. In preparing three lists and correction slips thereto, registering officers shall observe the instructions, which follow:

- **a)** The list shall be prepared in diglot in English and in the language of the sub district.
- **b)** The sub districts and the names of the villages comprised in each sub district shall, subject to the conditions in clause (c), be arranged alphabetically according to the English names, on one side of paper of foolscap size.
- **c)** The villages comprised in each sub district shall, when they belong to more than one taluk, be arranged by taluks in alphabetical order.
- **d)** When an inam village is attached to a principal Government village, it shall be entered under the later with the word ‘inam’ added in brackets.
- **e)** Under each village shall be shown all its hamlets and also any corresponding and villages which may have ceased to exist as separate village by becoming merged to in the settlement.
- **f)** When a principal village has been converted into a hamlet or a hamlet into a principal village, a note to that effect shall be entered.
- **g)** Against each surveyed village shall be entered the number assigned to it in the settlement register.
- **h)** Villages in which separate series of survey numbers have been assigned to the land, comprised in them shall be treated as separate villages although they may have been clubbed for purposes of village establishments.
- **i)** Reference shall, whenever necessary be made to the Revenue authorities in drawing up a list of new villages as constituted by the settlement and it shall be ascertained which of the new villages correspond to the old villages.
- **j)** District Registrars shall keep a note of all publications in the Gazette of notifications making any alterations in the limits of a sub-district or a village relating to their districts and submit to the Inspector-General the necessary correction slips on the 1st March each year.
- **k)** The slips relating to each district list shall be numbered in a series, the date being that of the submission of the manuscript slip. The number and date shall be repeated in a bracketed entry at the foot of each list.
- **l)** In the correction slip, each village to be deleted from a list shall be assigned the same serial number as in the list and each village to be added to the list shall be assigned the serial number of the village after which it will take its place in alphabetical order with the letters A, B, C, D., etc., added to the number.
- **m)** On receipt of the printed list or correction slips, the registering officer shall examine the lists or slips relating to his district or sub-districts and report immediately to the Inspector-General any errors which may be discovered.

**CONCURRENT JURISDICTION,**

Joint Sub-Registrars attached to District Registrar's Office.

174. (a) In a District Registrar's Office to which two or more Joint Sub-Registrars are appointed, if the execution of a document presented for registration to a Sub-Registrar other than the senior Joint sub-Registrar is denied, such Sub-Registrar shall not record any statement or take any further action in respect of the document but shall
transfer it to the senior Joint Sub-Registrar who shall make the inquiries prescribed by section 34 (i) and 74. Similarly when the executant of a document presented to a Sub-Registrar other than the Senior Joint Sub-Registrar appears to such Sub-Registrar to be a minor an idiot or a lunatic, the document shall forthwith be transferred to the Senior Joint Sub Registrar who shall satisfy himself as contemplated by Section 35 (2) and Registration Rule, 150 (f) and proceed under Section 76 (1) (a).

(b) All applications for searches and copies shall he attended to by the senior Joint Sub-Registrar.

(c) The Senior Joint Sub-Registrar shall he in charge of the records of the District Registrar's office. He may he entrusted also with the sealed covers.

(d) When a Joint Sub-Registrar exercises the powers delegated to him by Government under Section 7 (2) of the Registration Act, 1908, he shall sign as “Joint Sub-Registrar exercising powers of District Registrar” and all other Sub-Registrars invested with the powers of a District Registrar under the proviso to Section 35 (3) of the Registration Act, 1908 shall sign as "Sub-Registrar exercising powers of District Registrar" when they exercise such powers.

(e) When a Joint Sub-Registrar is placed in charge of the post of the District Registrar for performing the current duties, he shall use the designation “Joint Sub-Registrar-in-charge”.

(f) When a Senior Joint Sub-Registrar is absent on short leave, the District Registrar shall attend to his duties also. Similarly when the District Registrar is absent on short leave the Senior Joint Sub-Registrar shall attend to the duties of that officer in the same manner as he would when the District Registrar is on tour, unless he is granted additional powers.

(g) A Senior Joint Sub-Registrar may countersign bills, other than travelling allowance and contingent bills, for the District Registrar when the latter is on tour or on casual leave. In such cases he shall sign " for District Registrar". He may similarly sign fair copies.

175. A separate book of Account A shall he maintained by each District Registrar in respect of documents admitted by him to registration, the procedure prescribed, in Order 179 (c) for the correct numbering of documents being followed. The total receipts from the District Registrar's Account A shall, at the end of each day, be transferred to the Account A of the Senior Joint Sub-Registrar and a total struck in the latter account.

**Joint Sub Registry Offices.**

176. (a) The Joint sub Registrar in separate offices referred in Registration Rule 6 shall he, distinguished as Joint Sub Registrar I,II etc.

(b) The seals, badges and other articles supplied to the separate joint Offices shall also bear the distinguishing numbers of the heads of the offices.

(c) Each such Joint Sub Registrar shall have a separate office and establishment, shall maintain separate set of registers and other records and shall submit separate, returns and, reports as if the villages assigned to his office constituted a separate Sub-District.

(d) Any communication addressed to the Sub-Registrar of the sub district without specifying the particular joint office to which it relates, shall he opened by the Joint Sub Registrar I and transferred; if necessary' to the Proper office.
The allotment to each Sub Registrar of villages in the sub-district is fixed by departmental orders and shall be notified on the notice board of his office; but the jurisdiction of each Joint Sub-Registrar extends over the whole sub-district and the public may demand that any of the Joint Sub-Registrars shall accept documents and comply with applications for private attendance in respect of any portion of the sub district.

When a document registered in one of such joint offices affects also properties situated in a village assigned to another Joint office, the memorandum prescribed by Section 64 of the Act need not be sent, but in lieu thereof, the particulars required for Indexes I and II shall be furnished to the other office for inclusion in its indexes.

When a document is presented to a Sub-Registrar relating to property situated entirely in a village allotted to another Sub-Registrar who is joint with him, or when an application is presented at the office of a Sub-Registrar for attendance at a private residence in connexion with such a document, the officer to whom the document or application is presented shall advise the party to present it to the officer to whom the portion of the sub-district in which the property is situated is attached. Should, however, the party insist on the document or application being received by the officer to whom it has been presented, he shall receive it, record on the document the admission of execution by the executants present, grant a receipt for the fee paid, credit the amount in his accounts and treat it as a pending document or application. The document or application shall then be passed on to the joint officer who shall complete registration or comply with the application in ordinary course. In the accounts office of presentation, the fees shall be entered in the accounts concerned in black ink and the remaining entries in red ink with a note that the document or application has been forwarded to the joint officer. In the accounts of the latter office, the fees shall be entered in red ink with all explanatory note of the levy of the fees in the first office and the other entries shall be made in red ink or black ink in the usual course.

When work in Sub-Registry Office is found to be too heavy for a single officer an additional officer is appointed to work as a Joint sub Registrar in the same office (Registration Rule 7) either permanently or temporarily,

In such cases the Sub-Registrar as the head of the office shall be responsible for the general condition and for the efficiency of the office.

All correspondence with superior officers shall be conducted by the Sub Registrar.

The Joint Sub-Registrar shall attend to such duties may he allotted to him by the sub-Registrar.

A separate set of (i) Account A, (ii) thumb-impression register and (iii) document and fee receipt book shall be kept by each officer and in order to ensure the correct numbering of document admitted to registration, a register shall be maintained with three columns the first of which shall he reserved for the consecutive numbers of documents to he admitted to registration or kept pending, the second for the consecutive numbers of the applications for transfer of revenue registry or notices of transfer and the like and the third for the initials of the registering officer who appropriates a number. When either officer requires a number to be assigned to a document or to an application or notices of transfer of revenue registry, he shall enter that number in the concerned column and affix his initials against it in the third column (see also Order 180).
The ledgering of fees levied shall be performed by the officer collecting the fees as soon as they are levied.

The senior Sub-Registrar shall deal with documents of a complicated nature, documents which have to be impounded and documents which involve detailed enquiries as to the fact of execution, such as documents presented after the death of the executant or in respect of which summonses are to be issued for the appearance of executants.

180. A separate Account G should be maintained by each sub.-Registrar in offices where there are more than one permanent Sub-Registrar. In District Registrar's office no separate Account G need be maintained for the District Registrar. The entries relating to the District Registrar should be made in the Account G of the Senior Joint Sub-Registrar. No separate Account G should be maintained for a temporary Joint Sub-Registrar.

CHAPTER IV.

REGISTRATION PROCEDURE.

Presentation Of Documents.

181. (a) The acceptance by a registering officer of a document for registration at private residence is prohibited.

(b) Each document shall be taken up for registration in the order of its receipt, but documents presented by ladies, aged persons, sick persons and parties coming from a comparatively great distance may be given preference.

182. Each document shall, before acceptance, be examined to ensure:

(i) that the party presenting it is entitled to present it;

(ii) that the registering officer has jurisdiction to accept it for registration;

(iii) that the document is accompanied by a true copy of the document under the Filing of True Copies Rules, prepared in the prescribed manner; and

(iv) that the required declarations under the provisions of the Tamil Nadu Land Reforms & Fixation of Ceiling On Land Act, 1961 and the provisions of the Tamil Nadu Stamp Prevention of Under valuation of Instruments) Rules; 1968 have been filed.

(b) The meaning of section 29 (1) of the Registration Act is, that if all the parties, executing and claiming under a document registerable under section 29 so agree, they may, choose any registration office at which to register the deed. If there is no such agreement then, there is one place only at which the document can be compulsorily registered, namely, the office of the Jurisdiction in which the document was executed.

183. (a) Documents relating to immovable property falling under clause (2) of section 17 of the Act, (with the exception of copies of decree and orders of Court and under clause (f) of section 18 shall be accepted for registration only in the sub-district in which the property affected by the documents is situated.

(b) A copy of a decree or of an order of Court relating to immovable property may he presented for Registration either in the office of the Sub-Registrar in whose sub-district the property or any portion of it is situated or in the office of the Sub-Registrar in whose sub-district the original decree or order was made.

(c) For the purposes of section 28 of the Act a rectification deed shall be dealt with in the same manner as the original instrument which it rectifies, whatever he the nature of the error rectified. Accordingly, the deed is registerable in any of the offices within the jurisdiction of which the property affected by the original document is situated.
184. The following are important rulings as regards the presentation of documents for registration:

I

“A Registrar has no power or jurisdiction to register a deed unless he is moved by some person entitled to present it for registration under section 32 of Act XVI of 1908, i.e., by some person having a direct relationship to the deed. The absence of any party legally entitled to present a deed for registration is not merely a defect in procedure falling under section 87 of Act XVI of 1908, but goes to the Jurisdiction of the Registrar and renders the deed invalid.” (Supplement 1906 to Woodman’s Digest of Indian Law Cases Column 931.)

II

“The documents (presented for registration by a pleader acting under a power of attorney which had not been executed or authenticated in accordance with the provisions of section 33 of the Registration Act) had not been legally registered. Terms of section 32 and 33 of the Registration Act are imperative and proper presentation by an authorised agent is an indispensable foundation of the Registering Officer’s jurisdiction; nor was the error of the Sub-Registrar a mere defect in procedure that could be cured by section 87 of the Registration Act or by the fact that the executant when summoned by the registering officer, consented to the registration of the sale deed. (I.L.R.No.28,All.707.)

Note:-Under section 40 (1) of the Act, the presentation of a will by claimant under it during the lifetime of the testator is not a valid presentation.

III

"Although when the validity of the registration of a document is in question after the lapse of a considerable period of time, it is to be presumed that the registration was carried out according to law; yet when there exists evidence which discloses a fatal defect in procedure, as for instance that the person who presented the document for registration was not legally authorised to do so, the Registration must be held to be invalid. Such a defect as presentation by an unauthorized person cannot be cured by subsequent admission of execution on the part of the Executants. (I. L.R. No. 344, All. 331.)

IV

“Where a document is presented for registration by a person not duly authorised to present it according the law applicable to Registration of documents, such. Presentation is altogether invalid and its subsequent registration, made upon the admission of the Executant; before an officer who had no jurisdiction to accept the document for registration is likewise invalid.

V

“A document was presented to a Sub-Registrar by a person under the strength of a registered power of attorney which was not, however, authenticated. The Sub-Registrar erroneously accepted the document and refused registration on the ground of denial of execution. Section 71 (2) of the Registration Act is not applicable to this case, as there had been no valid presentation at all even at the first instance in the eye of law owing to the non-compliance of section 32 of the Act. The order of refusal passed by the Sub-Registrar makes no difference to the legal position.
The District Registrar may under section 68 (2) direct the Sub-Registrar to proceed with the matter as if there was no previous presentation at all but subject to section 25 and other provisions, of the Registration Act.

VI

Under section 33(1) of the Registration Act, only powers-of-attorney executed and attested, by a District Registrar or Sub-Registrar invested with Powers under the Registration Act should be recognized for the purposes of section 32 of the Registration Act. The Registrar and Presidency Magistrate, Bombay, is not an officer appointed under section 6 of the above Act. Powers-of-attorney executed before and authenticated by the Registrar and Presidency Magistrate, Bombay, should not be acted upon for presenting and admitting execution of the documents presented with or in connection with the registration of those documents.

VII

“A document was presented to a Sub-Registrar for registration by a Karinda of the person in whose favour it was executed. It was received for registration. Simultaneously with the presentation an application was made to summon the executants. They failed to appear, and the Sub Registrar, considering that execution was not admitted, refused to Register the document. The matter came up before the District Registrar by means of an application under section 73 of the Registration Act, and the presence of the executants having been secured, the District Registrar ordered that the document should be registered. The document was apparently then sent by the District Registrar to the Sub-Registrar, by whom it was registered.

“Held that in the absence of evidence to the contrary it must be presumed that the Karinda who presented the document was duly authorized in that behalf and further that, even if the District Registrar had in fact sent the document direct to the Sub-Registrar, instead of returning it to the person who had presented it for registration, this fact alone was not sufficient to invalidate the registration.” (I.L.R. 34, All.353-361)

VIII

“Sections 32 and 33 of the Registration Act (III of 1877) (now XVI of 1908) relating to the presentation of document for registration are imperative, and their provisions must be strictly followed and where it was proved that agents who presented deed of mortgage for registration had not been duly authorized in the manner prescribed by the Act to present them the deeds were held not to he validly registered, so as (under section 19) to affect immovable property or to be received in evidence of any transactions affecting such property ; (or under section 59 of the Transfer of Property) Act, (IV of 1882) to be effective as mortgages”.

“A Registrar or Sub-Registrar has no jurisdiction to register a document unless he is moved to do so by a person who has executed or claims under it or by the representative or assign of such person or by an agent of such person, representative or assign duly authorized by a power-of-attorney executed and authenticated in the manner prescribed by section 33 of the Act.”

“Executants of a deed who attend a registration office to admit execution of it cannot be treated for the purposes of section 32 of the Act, as presenting the deed for registration. They would, no doubt, he assenting to the registration, but that would not he sufficient to give the registering officer jurisdiction.”
“One object of sections 32 to 35 of the Registration Act (Act VI of 1908), was to make it difficult for persons to commit fraud by means of registration under the Act and it is the duty of courts in India not to allow the imperative provisions of the Act to be defeated.” (I.L.R, 37 All. 49.)

IX

“A mortgage bond dated October 4, 1910, was registered on presentation by a person purporting to be the mortgagors’ agent authorised to present it by an authenticated power of-Attorney, Dated February 9, 1910. The power-of-attorney when authenticated, authorized the presentation of mortgage deed which it stated was already executed and dated February 8, 1910; that date had been altered to October 4 1910 without the consent of executants."

“Held that having regard to section 32 (c) of the Indian Registration Act, 1908, the registration Officer had no jurisdiction to register the mortgage, and that consequently the registration was not validated by section 87 which refers to defects in procedure merely.

Further that even if as the mortgagee alleged the mortgagors represented to him that the purported agent has a special power to register the bond for them, and that he had acted on this representation, there was no estoppel which affected the question, as the express provisions of the Act had not been complied with.” (Judgment of the Privy Council, L.B. Volume LVIII, Pages 58 to 67.)

X

Document - Presented for re-registration-section 23A of the Registration Act-Applicability,

A document was refused registration on the ground that the presentant of the document had no ‘locus standi’ to so present the document. Subsequently, the aggrieved person obtained, a decree in his favour in a suit for declaration of rights under section 77 of the Registration Act in a Lower Civil Court and the document was registered by the Sub-Registrar in pursuance to the order of the Court. The above decision of the Lower Court was set aside on appeal. On the strength of his appointment subsequently as trust by the Hindu Religious and Charitable Endowment Board, the presentant applied to the District Registrar for re-registration under section 23-A of the Registration Act. The District Registrar refused to comply with the request and the legality of the order was challenged in a petition and a writ of mandamus was Sought to direct the District Registrar to re-register the document. The High Court of Judicature held that before section 23 A of the Registration Act could operate, it was essential that there should first he registration because the section itself refers to the re-registration of a document which had been registered at the instance of a person who, under the provisions of the Registration Act, had no right to present a document for registration. The question is, ”Has this document ever been registered? " The “Registration " that is relied on for the purpose of invoking the application of section 23-A is the registration in pursuance to the decree of the Lower court. That decree has been set aside and the suit under section 77 of the Registration Act has been dismissed finally in a Second Appeal by the Appellate court. If, therefore the decision of the lower Court does not subsist, the acceptance for registration and the re-registration by the District Registrar in pursuance of the order of the lower Court cannot also subsist. Therefore, there was no registration of the document to enable the re-registration to take place under section 23-A.. (Judgment of High Court of Judicature at Madras. For full text Vide R.G. 1959, Page 146.)

XI
“A deed of gift in favour of a minor daughter-in-law (and another deed) was executed by A. The deeds were presented for registration by the father of the minor daughter-in-law and they were registered. (The minor's husband was alive),”

Held that the father of the minor married woman ceased to be her natural guardian and as he had never been appointed her legal guardian, he was not her assignee or representative and that the presentation of the documents was not proper and that the registration was illegal, invalid and a nullity. [Judgment of the Privy Council in Appeal No. 41 of 1920-Ambar alias Padmavathi v Shrinivasa Kamatchi (Registration Gazette, Volume XIV, Pages 41 to 43]

XII

A husband executed a will in favour of his minor wife. He died. The will was presented for registration by the father of the minor widow.

“Held that the presentation was not valid as the father of a minor married girl is not a guardian competent to present a document for registration on her behalf.” [Judgment of the Madras High Court in A.S. No. 366 of 1923 (Registration Gazette Volume XIV, Pages 39 to 41]

XIII

"An authority to adopt was presented for registration by the adoptive son's natural father who was then his nearest male agnate, treating the son as having passed into the adoptive family. The document was registered under section 41, it not having been objected to, that the person presenting was not entitled to present the document”.

"Held, that the document was duly registered, since the natural father as the adoptive son's nearest male agnate was the proper person to act as his natural guardian in the absence of any guardian judicially appointed.” [Judgment of the Privy Council I.LR LII, Mad 175 (Registration Gazette, Volume XV, Pages 53 to 66].

XIV

“A testator executed a will bequeathing two thirds of his estate to his widow, who was then a minor. There was no legal guardian and no male agnate capable of being appointed legal guardian for her. Her father presented the will for registration No objection to the presentation was taken at the time of registration .

"Held that the father was the proper person to he appointed the legal guardian and the proper person to act as the natural guardian in the absence of a judicial appointment. Presentation was therefore valid." [Judgment of Madras High Court in I.PA. No.3 of 1942 (Registration Gazette, Volume XXIX, Pages 93 and 94).

Note-It has been held that the presentation of documents (both testamentary and non-testamentary by minors is a Valid presentation. (Advocate General’s Opinion No. 76. dated 19th October1934) G.O. Ms No 167 Law Registration, dated 13th November 1934)

185. Will propounded after 36 years- Validity questioned- whether there is limitations for obtaining probate of will -Principles to be considered.- A left will, dated 24th June 1921 and died shortly afterwards. It was in the possession of the plaintiff for a period of thirty six years after the death of A and only in 1957 did the plaintiff file a petition requesting the Court for leave to prove the Will and praying for the grant of a probate to him.

"Held that though there is no limitation of time for making an application for Probate of a Will and mere delay itself, cannot he a ground against the genuineness thereof, still the burden of proving due execution of the Will is upon the person propounding the will, who must satisfy the conscience of the Court that the instrument so
propounded is the last Will of a free and capable testator."

[Judgment of the Madras High Court in letters patent Appeal No, 95 of 1963. (For text of the case vide pages 378 to 380, RG.1965]

**Scope of Joint Will.**

186. Two brothers of a Joint Hindu family executed a will. The will recited that the covenants therein should operate after their lifetime and that they reserved the right to revoke or alter the Will at their pleasure. One of the two testators died and the surviving testator executed a subsequent Will modifying the earlier one.

"Held that on a consideration of the facts of the case and a proper construction of the terms of the Will, it was a mutual and reciprocal Will binding upon both the brothers and it was not competent for the surviving brother to revoke it by a later Will executed by him alone".

The clause of the Will that they were entitled to revoke or alter the Will during their lifetime only meant that it could he so done during the life time of both “. (For text of the case see Pages 331 to 332, R.G. 1964.)

187. "Will and Settlement deed-Burden of Proof-Rules different in case of testamentary and non-testamentary instruments-" Onus probandi" on propounder of will-

Proof of execution ,sufficient in case of conveyance by settlement deed."

Held in the case of a Will the "onus probandi " was on the propounder of the Will.

By clear evidence he had to establish that the will was executed by the testator and at the time of its execution the testator was a free agent and was possessed of a sound and disposing state or mind. Where the propounder was shown to have participated in the execution of the Will in the sense that he actively assisted the executant, and also obtained a bounty under the Will, these circumstances raised a suspicion which in order the Court might uphold the Will, the propounder would have to remove. It made no difference to this burden whether the propounder was a petitioner in a Probate proceeding or a defendant in a suit, involving in his defense the, propounding of the Will.

Proof of Wills and other documents cannot he the same. In the case of the will the question always would arise after the death of the testator because the Will takes effect as on his death unlike a conveyance which takes effect according to its tenor immediately or on a specified date. In the Case of a Will as well as settlement deed the person who relied on either would have to prove its execution, i.e., that the executant signed the document and it was duly attested. But once that was done, the person who relied on a settlement deed would not he; further called upon to show that the executant executed the document while in a sound disposing state of mind. Where the fact was disputed, it was the party who asserted it who would have to prove it. Where the execution was proved, it might well he taken for granted in the case of conveyance or a settlement deed that the executant know its contents and was capable mentally and otherwise of making the disposition and understanding the same, unless the person asserting to the contrary established his case. [Judgment of Madras High Court in Appeal No. 207 of 1961; I.L.B., Madras Series, December 1965, Pages 605 to 612: for full text of the case, see pages 87 to 90, R.G1966)

188. **Scope of sections 49 and 77 of Registration Act-** The high court of judicature at Madras has held , that taking the case of an agreement to sell it cannot he said that the Contract has been fully performed till there is a properly executed document which is also Registered .It cannot he said that the moment a document is executed the contract ceases to he in force. The purchaser is always entitled to insist upon his right to have a proper Registered document. Every vendor is bound to do all that is necessary to perfect the title
of the purchaser, which includes the execution, and registration of a proper conveyance. It is true that the purchaser can resort to proceedings under the Registration Act and the special statutory remedy under section 77 of that Act to obtain Registration. But, if for any reason it becomes impossible to obtain registration after, resort to such proceedings or because of other circumstances which prevent any resort to such proceedings under the Act then undoubtedly the vendee is entitled to bring a suit for specific performance of the agreement to sell in his favour. Being an equitable remedy, a court is not bound to grant specific performance in every case in which an agreement has not both carried out in its entirety. Well-established equitable considerations would justify a court refusing to grant the relief of specific performance.

Proviso to section 49 of the Registration Act can have hardly any hearing on the questions as to the maintainability of the suit for specific performances in the circumstance of the present case. That proviso deals with a rule of evidence and says that an unregistered document in spite of prohibition contained in section 49, can in certain cases he received as evidence. A rule of evidence cannot certainly enlarge or alter substantive law and a rule of evidence cannot confer rights if there are none order the general law. Whether a suit for specific performance would or would not lie in given circumstances must he decided on other circumstances and on legal principles. (For full text vide Page 179 R.G 1957)

Scope of attestation

189. Signature of the Registering officer and, the identifying witnesses endorsed on a mortgage document can be treated as those of attesting witnesses if (i) the signatories are those who have seen the execution or received a personal acknowledgment from the executant of his having executed the document; (ii) they sign their names in the presence of the executant; and (iii) while so doing they had the animus to attest. The mere presence of the signature of the registering officer or the identifying witness on the registration endorsements would not themselves be sufficient to satisfy the requirements of a valid attestation but it would be competent to the parties to show by evidence that any or all of these persons did in fact intend to and did sign as attesting witnesses as well.

The signatures of the registering officer and/or of the identifying witnesses affixed to the registration endorsement under sections 58 and 59 of the Registration Act would amount to valid attesting signatures to the document within the meaning of section 59 of the transfer of Property Act, if the conditions necessary for a valid attestation under section 3 of that Act, have been satisfied and the persons affixed the signature thereto had the animus to attest. (Decision of High Court in Appellate Civil Side; full text of the case see Pages 155 to 158, R.G, 1963)

Scope of sections 36 and 75(4) of Registration Act.

190. The words "As if he were a Civil Court" occurring in section 75 (4) of the Registration Act attracts all the provisions of the Civil Procedure Code in respect of summoning and enforcing attendance of witnesses and that therefore the provisions of order XVI, Rule 14, Civil Procedure Code apply with full force to any enquiry before the Sub-Registrar for compulsory Registration of documents presented before him. (Judgment of the High Court of Judicature at Madras, dated 5th January 1960. For full text of the case, see Pages 67-68, RG.1960)

The capacity of the mother to act as defacto guardian of minor sons defined.
191. In regard to a sale of ancestral property, effected by the mother of the minors as defacto guardian in the absence of the father of the minors, the High Court of Judicature at Madras.

Held that the mother could act as a defacto guardian during the lifetime of the father. Once it is held that the mother could act as defacto guardian, she could sell the property for necessity and benefit and certainly the sale deed would be binding on the minor sons. The powers of alienation of a defacto guardian under the Hindu Law are the same as those of the lawful guardian. The true test to be applied in a case of alienation is one of necessity and not one of authority of the person doing the act. (For full text of the case vide Pages 330-331, R.G. 1964)

Registration-sale deeds-Executed by Pakistani Nationals-Prevention of illegal transfer of sale proceeds-instructions.

192. Under section 5 (1) of the Foreign Exchange Regulation Act, 1947 (Act. 7 of 1947), in India any payment to or for the credit of a non-residential (i.e. a person resident outside India) is banned except with the permission of the Reserve Bank of India with a view to preventing Pakistani nationals transferring the sale proceeds of their immovable properties in India in an illegal manner, the registering officers may satisfy themselves about the nationality of the registering public, and in case of doubt they may demand the production of passport or a nationality certificate. If on verification, it is found that the indenting seller is a Pakistani national, the registering officer may, while registering the deed furnish the details of the transaction to the Reserve Bank of India who would then satisfy themselves that the sale proceeds are credited to a blocked non-Resident account opened in the name of the seller with a bank in India authorised to deal in foreign exchange with their permission. The registering officers while registering the sale deeds may also draw the attention of the purchaser to the provisions of section 5(1) of the Foreign Exchange Regulation Act, 1947, mentioned above, and advise him that payment can only be made to the seller with a Bank in India authorized to deal in foreign exchange and that if he fails to do so, he would render himself liable to penal action for violation of the provisions of the Foreign Exchange Regulation Act. (R.G. 196, page 87.)

copies of Confirmation Orders under Bhoomdan Yagna Act.

193. (i) The copies of confirmation orders under section 17 (5) (b) (ii) of the Tamil Nadu, Bhoomdan Yagna Act should, as soon as they are received, be registered in the Sub-Registry Offices like any another document, presented for registration complying with the requirements of sections 52, 53 and 60 of the Registration Act. No fee is leviable for the registration of the orders.

(ii) Copies of the abovementioned confirmation orders need not necessarily be sent by a messenger for purpose of Registration and copies of orders received even by post should be accepted and registered.

(iii) An endorsement of presentation should he made on each copy of the order to he registered. If presented through a messenger, the endorsement prescribed in Note 4 in Appendix V to the Registration Rules of the Registration Manual, Part I, should he made on the document. If sent through Post, the following endorsement should he made “Received by (Registered) Post in the office of the Sub-Registrar (on date)

(iv) No time limit is prescribed in the Tamil Nadu Bhoomdan Yagna Act, 1963 within which, the copy of the order is to be sent for registration under section 11 (5) (b).

(v) The documents may be treated as having been executed by the "Inquiring Officer" who passes the confirmation order under section 17 (4) of the Tamil Nadu
Bhoodan Yagna Act, 1958 and not by the authorized officer of the State Board who authenticates and sends the copy of the confirmation order for registration.

(vi) After each copy of the confirmation order is registered, it should be returned by registered post to the Officer who sent it for registration with a covering letter, stating that the document has been registered and requesting that the receipt of the document may be acknowledged.

194. **Documents filed under Section 89.-** The following instructions shall be followed in respect of the documents filed under section 89 of the Registration Act ;--

(i) Every document received in a Registration Office under section 89 of the Registration Act shall, at the time it is filed be assigned a number with the letter "L" prefixed as L1, L2, L3, etc., a separate series of numbers being given for each calendar year.

(ii) After a document received under section 89 has been checked and found fit for filing or returned for corrections and got corrected and made fit for filing, an endorsement in the following form shall be made on the document :-

"Received in the Office of the Sub-Registrar of ....... on the ......... ."

(No date to be entered in this endorsement is the date of the initial receipt of the document in the office.)

(ii) Thereafter the document shall be indexed and filed in File book and the following endorsement shall be made on it:

"Filed as L No. of 197 of Book I, Volume, Pages "

Date. ......... signature of registering Officer.

Seal.

(iv) When a document received consists of more than one sheet of paper each sheet shall be pasted to a separate butt, and the Registering Officer shall add sheet endorsements thereto in the manner prescribed in Rule 114 (v) for documents filed under that rule.

(v) Every such document shall be entered in the Register of preparation and examination of indexes as soon as the endorsement of receipt prescribed in Clause (ii) above is made on it. The number assigned to the document shall be entered in concerned columns in the indexes in which the document is indexed.

**Documents mentioned in Sections 33, 77 and 79 of the Tamil Nadu Co-operative Societies Act.**

195. Before admitting to registration any document mentioned in sections 33, 77 and 79 of the Co-operative Societies Act, an endorsement in the following form or as nearly thereto as circumstances permit, should be made by the registering officer on the documents :--

"Received by registered post in the office of the Sub-Registrar of .... the day of 197 ....... ."

(This endorsement should be signed and dated by the registering officer.)
196. In regard to the numbering of documents, making of entries in Account A transcription in the Register book, adding registration certificate, etc., the usual procedure followed in respect of other documents admitted in the registration, should he adopted.

197. Fees levied need not he mentioned in the endorsement to he made on the documents mentioned in sections 33, 77 and 79 of Co-operative Societies Act

198 (i) As regards return of original documents received by post for registration, they may he returned by registered post after levying the postage therefor, following the usual formalities that are observed with regard to the return of the other documents by post.

(ii) The above instructions will mutatis mutandis apply to the registration of documents specified in Section 40 of the TamilNadu Public Trusts (Regulation of (Administration of Agricultural Laws) Act, 1961.

_TamilNadu Land Reforms (Fixation of Ceiling on Land) Act._

199. The TamilNadu Land Reforms (Fixation of Ceiling On Land) Act, 1961 has been published at pages of Part I Manual.

200. (i) Under Section 19 of the Land Ceiling Act the furnishing of a declaration is a pre-requisite for the registration of a document of the nature referred to in that section. his is an, additional requirement for the registration of a document tendered before the Registering authority. If the declaration is not filed, the registering authority cannot register the documents in view of the mandatory provisions in section 19 of the Land Ceiling Act In such cases, the registering authority can return the document, for presenting it with the declaration under Rule 22 of the Registration Rules. If, however the document is not presented with the requisite declaration Within the time-limit laid down in and in accordance with the provisions of sections 23, 24, 25, 26 and 34 of the Registration Act, 1908 the document Will not he registered.

(ii) The provision in section 19 of the Land Ceiling Act is mandatory and imposes a prohibition against registration of documents if not accompanied by the declaration Therefore, refusal to register such documents will he in order under Section 19 of the Land Ceiling Act.

201. The requisite declaration under the land ceiling Act are to he filed in duplicate by the transferees.

202. Incase, more than one transferee is involved in a document, each of them has to file a separate declaration.

202. The particulars furnished against items 1 to 3 in the declaration form, should he checked with the documents concerned and the fact of verification should he entered in the declaration form. The work of checking of the declaration form may he delegated by the Sub-Registrar to the assistant. In such cases the Sub-Registrar should make a test check frequently and satisfy himself that the declaration made is complete.

204. The forms of declaration should he assigned serial numbers commencing from and terminating with a calendar year, with the distinguishing mark D, as D1, D2, etc.

205. The number in serial order should he assigned at the time of admitting the document to registration, i.e., when the registration number is assigned.
206 The information of having obtained a declaration form should be noted in column 8 of Account A by entering the Serial number in D series.

207. The declarations relating to the period from the 1st to the 15th of a month should be despatched on the 20th of that month. The declarations relating to rest of the month should be despatched on the 5th of next month to the authorised officer. If the dates happen to be holidays, the declaration forms should be despatched on the next working day with an invoice in duplicate as below :

From

The Authorised Officer,

Sir-

I forward herewith, under section 19 of the TamilNadu Land Reforms (Fixation of Ceiling on Land) Act, 1961 (TamilNadu Act 58 of 1991) read with Rule 25 of the Rules framed thereunder declarations in respect of documents registered in my office between date and date , as detailed below:

Registration number of the document (in book No.1)

Number of declarations sent.

208. Attendance at private residence solely for the purpose of acceptance of a declaration form need not be made. The Registering officer may, however, attest a special power-of-attorney solely for the purpose of presenting a declaration form.

209. A declaration form filed by the claimant at the time of admission of execution of the document at private residence should be accepted without the levy of another attendance fee.

210. In respect of documents relating to transfer of land in favour of the Government or a department of the Government, no declaration need be obtained.

211. No declaration is necessary in respect of documents of partition, simple mortgages, agreement to sell, lease of usufruct of topes and the like.

212. House site and lands exclusively used for non-agricultural purposes do not come under the provisions of section 19 of the Ceiling on Land Act.

213. If the registering officer satisfied that the applicant is so interested in the subject matter of the document as to be entitled to have a copy of the declaration form and that he requires the copy bona fide for his own use, a copy of the declaration form may be granted to such applicant. Such copies should be treated as miscellaneous copies and fee levied accordingly. The copies may be granted on plain paper.

214. Each set of the duplicate copy of declarations, the originals of which have been sent to the Authorised Officer, should be stitched into one file with a docket and preserved.

215. The thumb-impression may be obtained in the declaration form together with the mark of an illiterate transferee.

216. Against the penultimate item of the form, viz., date of registration of documents at the actual date of registration, should he noted.
217. If the declarant does not file the declaration form in person, the signature of the declarant should be attested by a Gazetted Officer, Tahsildar, Magistrate, or persons empowered to attest an affidavit or vakalathnama.

218. The written authority under Rule 26 (ii) should be attached to the duplicate copy of the declaration form retained by the registering officer.

219. The declaration form can be accepted if presented by the executant with a letter of authority from the claimant.

220. (i) The Register of documents discredited by Civil Courts may be used for making entries relating to copies of proceedings declaring registration of documents void; received from the authorised Officers under the TamilNadu Land Reforms (Fixation of Ceiling on Land) Act also.

(ii) Notes of cancellation should also be made in the entries in the register books and the indexes concerned. Copies of proceedings should be finally filed in the file of Appeal orders and Judgment.

**Intimation or Registration of salt Sub-leases to be sent to the Salt Department.**

211. (i) Registering Officers should send to the concerned Local Officers of the salt Department intimations of registrations of sub-leases of salt pans as and when such documents are registered by them.

(ii) The intimations may be sent in the form used for memorandum of documents to he sent under section 64 of the Registration Act.

(iii) Such intimations should be sent to the local officers of the Salt Department within a week from the date of registration.

(iv) An entry should be made in Account A against the number of each such document regarding the date of despatch of the intimation and the designation of the officer to whom the information was sent.

222. The following are the local officers to whom the intimations mentioned in Order 221 are to be sent :-

1. The Deputy Salt Commissioner, Second Floor, Block III, Shastri Bhavan No. 35, Haddows Road, Nungambakkam, Madras-6;
2. The Assistant Salt Commissioner, Tuticorin;
3. The Superintendent of Salt, Tondiarpet (Madras-21).
4. The Superintendent of Salt, Tuticorin;
5. The Superintendent of Salt, Nagercoil, Kanyakumarl district; and

**Hindu Religious and Charitable Endowments.**

223 Intimation of endowments made by, non-testamentary document to the religious institutions under the control of the Hindu Religious and Charitable Endowments (Administration) Department and registration by non-testamentary document in respect of the following matters shall be sent to the concerned Assistant Commissioner, Hindu Religious and Charitable Endowments (Administration) Department :-

(i) Leases of immovable property belonging to religious institutions for a period exceeding five years;
(ii) Exchange of immovable property of religious institutions:

(iii) Mortgages of immovable property executed if favour of religious institutions or by religious institutions:

(iv) Sale of immovable property to religious institutions or by religious institutions:

(v) Gifts of immovable property in favour of religious institutions:

(vi) Documents evidencing rectifications, cancellation or revocation deeds

(Including receipts, discharging mortgages) surrenders and transfer of leases; and

(vii) Transactions by or in favour of charitable endowments.

224.(a)(i) As regards Endowments made by testamentary, documents such as wills, intimation should he sent to the concerned Assistant Commissioners, Hindu Religious and Charitable Endowments (Administration) Department, in cases where such documents are registered; or copied, according to the instructions contained in section 45 of the Registration Act after the death of the testators.

(ii) A fee of Rupee one will be levied for each intimation sent to the concerned Assistant Commissioner.

(b) Intimation of cancellation of endowments previously made shall also be similarly sent.

(c) The intimation shall be prepared in Form Registration II-35 (Memorandum Form) and shall be sent with a covering memorandum in Form, Registration II-37, the word "intimation" being substituted for the words," Copies and memoranda " wherever they occur, in that form. Acknowledgments of the intimations shall he pasted along with the office copies of the covering memoranda as soon as they are received.

(d) A note in the following form shall he added in Account A, below the entry of the document concerned.

“ Intimation to the Hindu Religious and Charitable Endowments (Administration) Department despatched on “.

(e) Each intimation shall be serially numbered as R-1, R-2 and so on and the number shall be entered in column 8 of Account A against the note below the entry of the document mentioned in clause(d).

(f) A quarterly statement of intimations sent shall be submitted in Form No. 11 by each Sub-Registrar to the District Registrar on the 10th of January, April, July and October each year.

(g) A consolidated statement in duplicate for the whole district shall be submitted form No 11 by each District Registrar to the Inspector General of Registration on the 20th day of the month succeeding each quarter.

Wakfs Act

225. (i) To constitute a valid wakf whether religious or charitable, except in the case of donations to neighbours the beneficiaries must be Muslims. Nevertheless public utilities have been recognized by Muslim law as “charitable” notwithstanding the fact that some (if those who take the benefit there under might he non-Muslims or rich people. There can therefore, he a valid wakf for the establishment of a public utility, e.g., an educational institution for providing instruction to non-Muslims. It is not necessary that the benefit should he confined to the poor alone, so-far as such charities are concerned.
(ii) Although the above may be the position, under common law, a public utility formation like a school or college established by a Muslim or a charitable endowment of the non-communal character made by a Muslim should, in order to come within the terms of the Madras Wakfs Act (XXIX of 1954), be one exclusively intended for the benefit of Muslims. (I.L.R. February 1964: For full text, vide R.G. 1964, Page 339.)

226. Intimations of alienation of Wakf properties, either by sale or mortgage or letters or of any other kind of transfers should be sent to the secretary, State Wakf Board Madras-4.

227. The fact of despatch of the intimation should be noted in Account A. The intimation may be prepared in the memorandum form (Registration II-35).

228. Each intimation shall be serially numbered as W1, W2 and so on commencing from and terminating with the calendar year.

**Income-tax Clearance Certificates**

229. No document affecting property of the value exceeding 5,00,000 should be registered without the production of a certificate from the Income-tax Officer concerned as required by section 230-A of the Income-Tax Act, 1961.

230. If documents are presented without the production of the certificate, they should be accepted, admission of execution recorded and kept, pending without registration informing the parties of the non-registration of documents for want of the above certificate. If the income-tax clearance certificates, etc, are not forthcoming from the parties without reasonable time, the registering officer shall issue a registered notice to the presentant requiring him to produce the certificate, within a specified period. If the certificate is not produced within the period specified, registration of the document shall be refused under section 230-A of the Income-Tax Act. (Govt. Memo. No. 2560/V2/70, Revenue, dated 8th April 1970.)


232. The State Housing Board is liable to be assessed under the Income-Tax Act. It should therefore comply with the requirements of section 230-A of the Income-Tax Act like any other “Assessee”.

233. In respect of lease deeds also, certificates under section 230-A are required to be produced before the registering officer.

234. The entry in documents, of such material items as date, amount of consideration, rate of interest, Rent, term, total extent and so on, both in figures and in words, minimizes the chances of the entries in register books being tampered with and secures the best interests of all concerned. Registering Officers shall accordingly explain to parties the security which the system affords and, by personal endeavors, encourage its adoption.

235. (a) Decrees, orders forwarded, by the Court itself for registration through messenger without certification as a true copy should be treated as original decree or order and the procedure laid down for Registration in order 520 and 557 should be followed.

(b) If such decrees or orders are presented in the office of the District Registrar under the section of the Registration Act, the extra registration fee should be levied under, as section 29(2) provides only for copies of decrees.
(c) No Court fee label need he affixed in the case of original decrees or orders referred to in clause (c). But certified copies or decrees or orders by Court presented for registration under, section 32 of the Registration Act, require the affixing of Court-fee labels under Article 7. Schedule1 of the, Court Fees Act.

236. If the original presentation of a document for registration is made by a wrong party or in wrong office and if the mistake he detected before the document is admitted to registration, the presentation shall he treated as a nullity and the registering officer shall return the document for being re-presented by the proper person or in the proper office after making a note to that effect in the Minute Book (Chapter VII) and on the document. Such return is no bar to the acceptance of the document for registration and to its being dealt with as provided by law, if the re-presentation is made within the prescribed time.

237. In the event of a document being registered in a wrong register book, the registering officer shall report the defect to the District Registrar if and when it is discovered and on receipt of his orders, follow the procedure laid down in rule 159.

238. An order restraining a person from alienating certain property does not operate as prohibition to the registering officer against the registration of a document executed by such person affecting such property.

239. If the points mentioned in Order 182 are clear, the documents shall he examined with reference to the

(a) description of the parties and, attesting witnesses, viz., their signatures and additions;

(b) description of the property;

(c) date of the document; and

(d) stamp borne by it.

Description of the parties and attesting witnesses.

240.(a) Parties and attesting witnesses shall he advised to mention their additions in documents, but a document cannot he refused registration for want of such information. A deposition may he obtained, when necessary, as prescribed in Registration Rule !50(i)(h).

(b) It is desirable that every page of a document should he attested by the signature or initials of the executing parties and that, the scribe should sign with his addition at the foot of the last page; but any omission in these respect is not a valid ground for refusing to accept document for registration.

(c) Parties may he advised to comply with the requirements of law in the matter of attestation of documents but any omission in this respect is not a valid ground for refusing to accept a document for registration.

(d) The instructions in clause (c) above will apply also to cases of sealed covers tendered for deposit under section 42 of the Registration Act.

(e) (i) When a party who can in his name ,has affixed his mark only, he may he permitted to add his signature after scoring out the mark.

(ii) In some places, for instance in Kanyakumari district and in Kerala, a party who can sign his name sometimes affixes his mark only, after getting his name written by the scribe of the document. In such a case, the Registering officer should advise the party to sign his name ,himself.

Note- The term sign has been defined in section 3 (52) of the General Clauses Act, 1897. as follows :-
'Sign', with its grammatical variation and cognate expressions, shall, with reference to a person who is unable to write his name, include mark with its grammatical variations and cognate expressions

**Description of Property**

241. (a) The High Court has directed that all Civil Courts shall invariably enter in copies of sale certificates sent to registering officers under Section 89 of the Registration Act, survey numbers of surveyed and settled lands in settled districts with a clear, full and unambiguous description of the property and also the boundaries as far as possible.

(b) The Government have ordered that the Commissioner, Corporation of Madras and the executive authorities of municipal Councils should furnish in the notifications under Section 10 or 12 of the Town-Planning Act, copies of which are presented for registration, the survey numbers with their subdivisions; if any, and the extent of each survey number.

(c) When the property is described in a document by a specific reference to a previously registered document (Registration Rule 17), the registering Officer shall satisfy himself by a reference to the previous document or entry of it in the register book that the property or some portion of it lies in his sub-district and that the description of the property as given in the previously registered document satisfies the requirements of the rule in force at the time of the presentation of the subsequent document.

(d) When a 'Pangu' or share in a 'Karayadu' village is affected, a specific description of parcels, temporarily allotted to each share need not he insisted on.

(e) When specific immovable property is pledged as security under an indemnity bond, a description sufficient for identification of the property pledged shall he required to be given in the bond. Where however, no specific immovable property is pledged, but the person who gives the indemnity binds himself in general terms to make good losses incurred out of his movable and immovable properties, no description of such immovable property need he demanded.

(f) The following opinion of the Advocate-General shall he borne in mind:

"If in connexion with a sale deed conveying certain immovable properties, an indemnity bond mortgage or hypothecating certain other immovable properties he executed, I am clearly of opinion that such indemnity bond relates within the meaning of section 21 of the (Indian) Registration Act, solely to the immovable properties mortgaged or hypothecated by it, and not to the immovable properties conveyed by the sale deed. All indemnity bond secured by mortgage of immovable property can no more he regarded as relating to the immovable properties conveyed by the sale-deed in respect of which the indemnity bond was given then if the indemnity bond has not been secured by mortgage of any immovable property at all. In the two cases under reference, the Sub-Registrars acted erroneously in refusing registration of the indemnity bonds in question on the ground, that they must he regarded as 'relating' not only to the immovable properties hypothecated by them, but also to the immovable properties conveyed by the sale-deeds in respect of which the indemnity bonds were given, and that they did not contain, as required by section 21 of the Registration Act a description of the immovable properties conveyed by the sale deeds, though the immovable properties hypothecated or mortgaged by the indemnity bonds were sufficiently described as required by the said section."

(g) The registration in book 4 of a document relating to, immovable property containing no such description of the property as is required to satisfy the requirements of
section 21 of the Registration Act has been held to render registration invalid so, far as the property is concerned, on the ground that the mere fact of registration is not sufficient to cure defects arising from non-observance of the requirements of Section 21 so as to affect property not specifically described." (I.L.R, 18. Mad. 364.)

(h) In the case of release deed the property, if any, against which claim is renounced and the property, if any, received as consideration for the release shall be both described.

(i) While a party brings for registration an agreement, a release or similar document relating to immovable property which does not contain a sufficient description of such property, he should he advised to comply with the requirements of section 21 of the Act, and the rules in force regarding description of property; but if such a document makes a reference in general terms to all property, movable or immovable, belonging to a family, a description of the immovable property need not be insisted on, if it is not the intention to create or relinquish any right on any specific immovable property; Such a document may be registered in book 4.

(j) Sometimes in an agreement, a sale or mortgage, a general clause is added to, the effect that, should any loss accrue to the claimant by the non-fulfillment by the executant of any of the conditions specified in the document, the loss may be recovered from other movable and immovable properties of the executant. In such a case, a description of the other properties is unnecessary as the document is not intended to create specifically any charge on these properties.

(k) Where in a mortgage deed a fictitious item of property was included in order to effect its registration in a particular office which was found to suit the convenience of the presentant although no property really forming the subject-matter of the document lay within the jurisdiction of that office, it was held by the Privy Council that such registration was invalid. (Indian Appeals, 1914, Vol, no XLI. Page 110.)

(l) In order to prevent certain persons interested in the bulk of the property which was purported to be sold and which was in the district of Pilibhit becoming aware of the existence of a sale deed, the vendor included in the deed a small piece of property situated in the City of Bareilly which in fact did not belong to him and had the sale deed registered in Bareilly.

Held that this transaction was merely a fraudulent evasion of the registration Law and that the sale deed conveyed no title to the purchasers in respect of any of the property comprised in it. (I.L.R 39, All 523, followed in I.L.R 41. All 385)

(m) Where there is any fraud or collusion between the parties for the purpose of giving jurisdiction to a particular Sub-Registrar to register a document by including property which does not exist, this is sufficient to invalidate the registration, but registration is, not invalid if the property described exists; merely because it transpires that the transferor though acting in a perfectly bona fide manner, has ceased to have an interest in that property. (I.L.R. 41, All. 22 and Patna L.J IV 433)

(n) The inclusion of an existing item of property in a mortgage deed so as to get it registered in a district other than that in which the bulk of the property is situated does not render the registration of the document invalid. (A.S. No. 291 of 1919,Madras High Court)
In a sale deed intended to convey properties situated, within the registration District of M the parties included a very small item of property which neither the vendor intended to sell nor the purchaser to buy and it appeared that this was done in order to effect registration of the sale deed in another registration district wherein the small item was situate. Held, that the action of the parties amounted to a fraud on the registration law and the sale deed was not duly registered so as to effect any of the properties sought to be conveyed (S.A, No, 1522 of 1918, Madras High Court).

A mortgage bond for Rs.8000 was registered in the district of X, the only property within that district which the bond purported to mortgage was a one kauri share in a village. The mortgagor had bought the share for Rs 50 shortly before executing the document and had paid the price, but there was no registered instrument of transfer or delivery of possession as required by section 54 of the Transfer of Property Act, 1882. The share was included in the bond in order that registration might be affected in the district X and the parties did not intend that it should vest in the mortgagor or pass under the mortgage. Held that the mortgage bond was not validly registered and consequently by section 54 of the Transfer of Property Act, 1882, it was not an enforceable security. (Indian Appeals 1921 XLVIII 127)

NOTE:- For further ruling on the subject See Registration Gazette, Volume XV Pages 38 to 40, Volume XXI page 49 and Volume XXII, pages 131 to 133.

In the case of a document relating to a portion of a field not hearing a sub-number or letter, the description of that portion should be specified and should set out as far as possible, the four boundaries, in what part situated, the portion of the field such as ½, ¼, etc and the name, if any, it hears.

242. (1) Every document tendered for registration shall before its admission to registration, be checked with the entries in the concerned register or with that in the Municipal Town Property Register to ensure that the property mentioned in the document is identical with the property entered in these registers.

(2) Accordingly, When a document affecting surveyed properties situated in more than one sub district is presented for registration the parties may be required to, produce the Patta or any previously registered document in respect of the same property in order to verify whether the property is correctly described.

(3) In cases where the parties are willing and if such a course is found feasible, an extract of the property relating to the other sub-district, may be taken and sent to the registering Officer concerned who shall check the property with the registers kept in his office and intimate by next post the correctness or otherwise of the property to the officer issuing the extract. Thereupon the document shall be accepted for Registration.

(4) If, however, the party is unable to produce the Patta or the document referred to above or is unwilling to adopt the course suggested in clause (3), the registering officer shall admit the document to registration, leaving the party to hear the consequences.

(5) The extract together with reply referred to in clause (3) Supra shall be filed in the file of correspondence relating to registration of defects and errors in register books and of registration in wrong offices.

Documents Registered at itinerating centres.

243. (i) A separate set of thumb-impression register, receipt book and accounts A to P shall he maintained for the use of the Sub-Registrar in connexion with the work done at itinerating centres.
(ii) Documents presented for registration, power-of-attorney attested or presented, with or in connexion with documents, applications for copies, encumbrance certificates etc, which are accepted at the Registering centre shall he assigned a separate set of provisional numbers with the letter P prefixed to the number. The documents mentioned above need not he entered in the minute book unless they fall under Order 443 in which case the entries shall he made in the minute book maintained in the office. They shall, as soon as the registering officer returns to his headquarters, he accounted for in the account books of the Sub-Registrar Office with serial numbers in continuation of those ledgered in the regular accounts belonged to them.

Return of documents unregistered.

244. A document kept pending admission of execution by some or all the executants or for any other reason may he returned at the request of the presentant at any stage provided it is not insufficiently stamped or alleged to have been forged. Accordingly, if the presentant of such a document applies for the return of the document not registered, the registering officer shall comply with his request, provided that no person entitled to present the document for registration has applied for the registration of the document to he proceeded with. If any of the parties who are entitled to present the document for registration applies to the registering officer, that the registration of the document should he proceeded with, then. the Registering Officer shall not comply with the request of the presentant to return the document not registered but shall proceed with the registration of the document as laid down in the relevant sections of the Registration Act.1908 and the rules framed thereunder. In such cases the fees already paid by the original presentant shall he refunded to him and the requisite fees shall he levied afresh from the person at whose instance the Registration of the document is to he proceeded with.

Registration on a holiday in a special Emergency

245. For the registration of a document or accepting a will for deposit or for attesting power-of-attorney in circumstances mentioned in Registration Rule 4, it is for the registering officer to decide whether a special urgency exists or not in each particular case.

Prosecutions under Registration Laws

246. The rules relating to legal assistance to public officers are embodied in G.O.No. 61, Legal, dated 16th March 1937.

NOTE.- (1) This Government Order is reproduced on pages 91 to 94 of Volume XXIV of the Registration Gazette, (For amendments to the above rules, see Registration Gazette volume XXVI pages 7,59 and 169, Volume XXIX, page 78, Volume XXXV, page 76 and Volume XXXVII, page 78, Volume XLII, page 55, XLIII, page 12, XLIV, page 133, Volume XLV, pages l04, 105, Volume LV pages 45 and 46.

(2) Separate sanction should he obtained if legal assistance is required in respect of appeals or other proceedings arising out of a case.

(3) The precise of standing orders relating to the duties, remuneration, etc., of the city Public Prosecutor is published at page 186, RG 1956.


247. A Sub Registrar may, with the previous sanction of the District Registrar Registration Rule183) lay a criminal complaint against a person who, in the course of the
proceedings relating to the registration of a document, intentionally makes a false statement. When, however, execution is denied, he shall not proceed to take evidence, regarding execution and prosecute the executants for making a false statement but shall merely refuse registration, leaving the party concerned to apply to the District Registrar under section 73 of the Registration Act for an enquiry into the fact of execution.

248. A refusal to sign a registration endorsement or a statement made to a registering officer, does not constitute an offence under the Indian Penal Code or under the Registration Act. A registering officer is no more competent to require a party to sign, than he is to require him to register his duty is merely to carry out the voluntary wishes of parties who appear before him.

249. (a) When a formal complaint is made to a registering officer that the offence of false personation has been committed in respect of a document registered by him or in his office, he is bound to satisfy himself as to the truth of the complaint and the simplest method of doing so is by a comparison of the thumb-impressions. If he finds that the complaint is well founded, he shall take action to prosecute the offender. Where however, the offence has been committed by illiterate persons without any fraudulent intention, prosecution need not be instituted, but the case shall be reported to the District Registrar for his Orders. While it is desirable that ignorant persons should not be unnecessarily harassed, care shall be taken that, by neglecting to enforce the provisions of the law registration, which is intended to secure the genuineness of documents does not become discredited.

(i) The officers of the department should bestow proper and careful attention on the details of the case before drawing up the order sanctioning prosecution.

(ii) Orders sanctioning prosecution should set forth briefly in the preamble the facts and circumstances of the case. The grounds on which the sanctioning authority has come to the conclusion that a prima facie case of an offence has been made out should be briefly set forth.

(iii) The order should clearly state the statutory authority under which the prosecution is sanctioned, the names and addresses of persons against whom prosecution is sanctioned, the nature of offences committed and the section of the act under which the facts in question constitute the offences against each person.

(iv) The proforma for the sanction of prosecution under the registration law is given in Appendix IX.

(b) Depositions recorded in false personation cases shall be taken on loose sheets and preserved with the connected records of the case. They need not be copied in any deposition book.

250. Registering officers shall bring to the notice of the Inspector-General any prosecution under the Registration Act instituted by private parties.

251. Permission under section 83 of the Registration Act is not a preliminary requisite for the institution by a private person of proceedings for an offence under section 82 of the Act.

252. The result of every prosecution shall be reported by the District Registrar concerned to the Inspector-General as soon as it is known, the report being accompanied a copy of the calendar and the judgment. The copies of judgments, whether they are
received from courts or are copies made departmentally, shall be preserved in the file of appeal orders and judgments (order 813) of the office where the offence was committed.

253. Whenever a registered document is declared by a competent Court to be forgery or to have been registered on an admission of execution made by a person who falsely personated the executant, the District Registrar shall obtain and submit to the Inspector General a copy of the judgment of the Court.

254. Judges and Magistrates are required to furnish the department with a copy of the judgment in every case in which the official character or conduct of a registration officer is impugned.

255. (a) Each District Registrar shall submit to the Inspector-General, on the 1st April in each year, a list (Form 12) of convictions for offences under the Registration Act committed in his district, during the previous calendar year. Copies of the lists from all districts consolidated and printed in the local language, will be furnished to the District Registrars for use and distribution at the rate of two for the District Registrar's Office and one for every sub-office in the district. A copy of the list in the language of the Sub-district shall be pasted on the notice board of each registration office.

(b) (i) The investigation officers and the other officers connected with the case of false personation should be allowed to have access to the register books or thumb-impression registers in the office and in the presence of the registering officer, with liberty to take photo copies of the required finger impressions and summon for the production of the Thumb-impression register before the Court, when the case comes up for trial.

(ii) The records in original need not be handed over to the police officials

CHAPTER V.

CLASSIFICATION OF DOCUMENTS.

General

256. The criterion for the necessity of registration of a document is what is expressed on the face of the document and not what incidents attach by custom to a transaction of the kind mentioned in the document.

(Judgement of the Madras High Court dated 22nd April 1903, in A.A.O. No. 136 of 1902).

Registration In Book 1 (as relating to Immovable property) or In Book 4

257. Registering officers shall follow the orders and rulings extracted below in deciding whether transactions affecting “trees” are registerable in Book 1 or Book 4.

The principles laid down in these orders and rulings as to when trees are to be treated as standing timber are-

(i) that the trees are to be cut down and removed and not to be kept standing permanently and enjoyed.
(ii) that it is not contemplated that the purchaser shall derive a benefit from the further growth of the thing sold, from further vegetation and from the nutriment to he afforded by the land, i.e., that the things sold are not intended to remain on the land for the advantage of the purchaser and are not to derive benefit from so remaining; and

(iii) that it is merely intended by the contract that the land shall he in the nature of a warehouse for the trees during the period allowed for their removal.

A

“It would deem to he difficult to frame a definition of ‘movable’ and ‘immovable’ property suitable for practical use on a mere consideration of the physical nature of the property. It would appear to he necessary to take into account also the way in which the property is regarded and dealt with at the time of the transaction, and this is apparently what the framers of the Indian Registration Act meant to do by using the words ‘standing timber’ in contradistinction to trees. Certain trees, being almost invariably used as timber, are commonly spoken of as ‘timber trees’. But probably most trees would admit of being used both as timber and for other purposes. Thus, properly speaking, almost every tree being potentially timber and no tree actually timber the question whether a tree is for the purpose of any transaction to he deemed to he ‘timber’ must depend upon the way it is regarded and treated in that transaction. If, for example, trees are sold with a view to their being cut down and removed, the sale if one of ‘standing timber’ within the meaning of the Registration Act. If, on the other hand, trees are sold, …….with a view to the purchaser keeping them permanently standing and enjoying them by taking their fruit or otherwise, the sale would not, it is believed, on any construction of the act, he regarded as one of ‘standing timber' but would be a sale of immovable property."

(G.O. Ms, No 1017.Judicial, 20th November 1884.)

B

‘LORD COLERIDGE C. J. …….If the sale were in the spring and the removal of the thing sold were to he postponed but for two to three days, it would not, at it’s severance, in strictness, he in the same state as it was at the time of the sale. On the other hand, in winter, when the sap is out of the tree, and it is standing, as it were, dead for the time being, there; would he no appreciable change. It is almost impossible to say that the rule can he that, wherever anything, however small, is to pass to that which grows on the land, out of the land, between the sale and the reduction into possession ,the contract is within the section ".

“I find the following statement of the law with regard to this subject, which must he taken to have received the sanction of that learned Judge, Sir Edward Vaughan

Williams in the notes in the last edition of Williams’ Saunders upon the case of Duppa v Mago, p. 395 :-The principle of these decisions appears to he ,this, that wherever at the time of the contract it is contemplated that the purchaser should derive a benefit from the further growth of the things sold, from further vegetation and from the nutriment to he afforded by the land, the contract is to he considered as for an interest in land but were the process of vegetation is over, or the parties agree that the thing sold shall he immediately withdrawn from the land, the land is to he considered as a mere warehouse of the thing sold and contract is for goods …………..This doctrine has been materially qualified by later decisions and it appears to he now settled that, with respect to
emblements or fructus industriales, etc., the corn and other growth of the earth which are produced not spontaneously, but by labour and industry, a contract for the sale of them while growing whether they are in a state of maturity, or whether they have still to derive nutriment from the land in order to bring them to that state, is not a contract for the sale of any interest in land, but merely for the sale of goods."

BRETT J ..."Where the subject matter of the contract is growing in the land at the time of the sale, then if by the contract the thing sold is to be delivered at once by the seller the case is not within the section. Another case is where, although the thing may have to remain in the ground some time, it is to be delivered by the seller finally, and the purchaser is to have nothing to do with it until it is severed, and that case also is not within the section. Then there comes the class of cases where the purchaser is to take the thing away himself. In such a case where the things are fructus industriales, then, although they are still to derive benefit from the land after the sale in order to become fit for delivery, nevertheless it is merely a sale of goods, and not within the section. If they are not fructus industriales, then the question seems to be whether it can be gathered from the contract that they are intended to remain in the land for the advantage of the purchaser and are to derive benefit from so remaining; then part of the subject matter of the contract is the interest in land, and the case is within the section. But if the thing, not being fructus industriales, is to be delivered immediately, whether the seller is to deliver it or the buyer is to enter and take it himself, then the buyer is to derive no benefit from the land, and consequently the contract is not for an interest in the land, but relates solely to the thing sold itself ".

"GROVE J.........In the case of Smith v. Surman (9 B. n. C.561) it was argued by Russel, Serjt., that a sale of crops, or trees or other matters existing in a growing state in the land may or may not be an interest in land according to the nature of the agreement between the parties and the rights which such an agreement may give: and that view was adopted by the Court in giving judgment. LITTLEDALB J says ."The object of a party who sells timber is not to give the vendee any interest in his land, but to pass to him an interest in the trees when they become goods and chattels. His intention clearly was not to give the vendee any property in the tree until they were cut and ceased to be part of the freehold ". PARK J., in his judgment also applies substantially the same test, viz., that of intention. Here the trees were he cut as soon as possible but even assuming that they were not to be cut for a month. I think that the test would be whether the parties really looked to their deriving benefit from the land or merely intended that the land should be in the nature of a warehouse for the trees during that period. Here the parties clearly never contemplated that the purchaser should have anything in the nature of an interest in the land; he was only to have so much timber which happened to be affixed to the land at the time, but was to derive no benefit from the soil. If the contract has been for the sale of a young plantation, of some rapidly growing timber, which was not to be cut down until it had become substantially changed and had derived benefit from the land, there might have been an interest in land, but this is not such a case. (L. R. I. C. P. 35.)

C

COLLINS C.J. ......The principal point in dispute was whether the yadast dated 1st January 1891, created an interest in immovable property and if so whether it could he used as evidence, not being registered. The yadast is as follows:-
The respect of the transaction of business heretofore taken on contract from Madura pattamars, in Fasli 1294 by me and A. N. Meenakshisundaram Settiar Avargal. I have paid, on 16th December 1890 in current Fasli 1300, value for the said Meenakshi sundaram Settiar's half share excluding my share, in the karuvela, Velvela, margosa and manjanati trees, etc in Pattambudur tank to the north of the said village and in the gum (resin), karuvela nuts, grass, korai, etc, standing thereon; and been enjoying the same till this day. As I have settled a value of Rs. 3,400 for the said two shares so that you may cut and enjoy the trees, etc., ant the grass, korai, gum, karuvela nut, etc., on bank at the bed of the said tank from this day till the close of Fasli 1304, and executed a yadast to you on receipt of a note from you promising to pay within a period of six months,; you will enjoy in the said tank, as mentioned above. Should there be any tree or other materials whatever in the said tank on the first day of fasli 1305, the above said person shall not interfere (with it) ".

" It appears, to me that there can he no doubt but that the yadast does convey an interest in immovable property; the contrary proposition is not, arguable. It has long been settled that an agreement for the sale and purchase of growing grass, growing timber or underwood, or growing fruit, not made with a view to their immediate severance, and removal from the soil and delivery as chattels to the purchaser., is a contract for the sale of an interest in land. I therefore, hold that the yadast does convey an interest in immovable property and is not receivable in evidence being unregistered.'.

SUBRABMANYA AYYAR J. ........As to the second contention, it is scarcely necessary to observe that, though standing timber is, under the Registration Act III of 1877, movable property only, still parties entering into a contract with reference to such timber may expressly or by implication agree that the transferee of the timber shall enjoy, for a long or short period, some distinct benefit to arise out of the land on which the timber grows. In a case like that, the contract would undoubtedly he not one in respect of mere movable but would operate as a transfer of an interest in immovable property. Therefore, the point, is whether the contract in question falls under the latter description Taking all the provisions of the document together, I think there was here more than a sale of mere standing timber and that, in the words of Sir Edward Vaughan Williams quoted with the approval in Marshall v. Green cited for the plaintiff,

‘It was contemplated that the purchaser should derive a benefit from the further growth of the thing, sold, from further vegetation and from the nutrient to he afforded by the land '.

‘The fact that the comparatively long period of a little more than four years was granted to the dependent, for cutting and removing the trees, is to my mind, strongly in favour of the above view.

Davies.J ...............I entirely concur.

(I. L. R. 20 Madras. 58.)

PARSONS J.................It is argued that the deed of gift,(Exhibit 36) executed in the year 1868 upon which the suit was founded is invalid for want of registration, the
subject of it, a mango tree not coming within the term 'standing timber' used in the definition of immovable property in section 3 of the Indian Registration Act, 1866. No doubt by the term 'Timber' is meant property such trees only as are fit to be used in building and repairing houses. A mango tree, which is primarily a fruit tree, might not always come within the term, but in this respect the custom of a locality has to be considered. In Dart it is laid down that timber includes by local custom beech and various other trees even trees which are primarily fruit trees, as cherry, chestnut and walnut (Chandos v Talbot 2 Wms. 606) (See Stroud's Judicial Dictionary, 1890 under the head 'Timber').

‘In the present case 'the mango tree' though, fruit bearing one, may he classed as timber tree, more especially in this part of the country (Ratnagiri), where its wood is often used for building houses.’ (I. L. R. 24, Bom 31.)

E

'Standing timber' is excluded from the definition of immovable property in section 3 probably following Marshall v. Green (L.R. L.C.P. 35), which decided that it was movable or immovable according as it was the intention of the contracting parties to remove it forthwith and this decision was followed in 20 Madras-58, and is discussed in Lagery v. Purcell 39 Ch. Div. 508. The decision in 24 Bombay 31, merely deals with the question whether a mango tree can be timber, and decides it can, whereby local custom it is used for building purposes. The question whether the mango tree in question ought to be considered 'standing timber' or merely "a tree" appears to have escaped the notice of the Court. There cannot be said to be any conflict in my opinion between 20 Madras-58 and 24 Bombay 31 “.


F

I (the defendant) have given a theka of forest Gumlas, portion 2, for all kinds of trees for two years from 23rd November 1902 to 2nd November 1904, to Ramji Das, son of Tukiram and Mathura Das, son of Bhanamal. for Rs. 800 which have been paid and acknowledged by separate receipt, on these conditions:-

(1) Possession of the forest above mentioned has been given from the date of execution of this deed. Cutting will begin from today.

(2) The contractors are entitled to cut from this forest for two years. After the expiry of the two years, they may remove wood already cut for six months.

“The appellant's suit was based on a document, dated the 23rd November 1902. It was thrown out by the learned Judge of the Court of Small Causes at Dehradun on the ground that the document, the basis of the suit, was inadmissible in evidence owing to want of registration. An application has been made to this Court to deal with the case under section 25 of the Provincial Small Causes Courts Act 1887. It is contended on behalf of the applicant that the document is not one which is compulsorily registerable under the provisions of section 17 of the Indian Registration Act, 1877. The decision of this point turns on this question whether the document can be considered to be one convincing an interest in immovable property. In my opinion it is nothing but agreement by the opposite party whereby he sold the trees standing in a certain area of land. These trees were sold, not that the produce thereof might he enjoyed, but simply with a view to their being cut
down and removed. The document provides that the cutting was to begin from the day of
execution. The fact that the applicants were to he allowed to cut down and remove the
timber for a space of two years would not in my opinion render the transaction a transfer
of an interest in immovable property. The terms of the lease in the case relied on by the
learned Judge namely, Seeni Chettiar v Santhanathan Chettiyar (I.L.R. 20 Mad. 58) differ
materially from the terms of the document in this case. In the Madras case the lease gave a
right to the enjoyment of the forest produce, grass. etc., for a term of four years as well as
a right to cut the timber. The definition in section 3 of the Indian Registration Act shows
that the Legislature intended to exclude standing timber from the category of immovable
property. In my opinion the document in question was nothing but the sale of standing
timber giving the petitioners a somewhat extended period for its removal. I therefore hold
that it was not inadmissible for want of registration. (I.L.R, 28 All. 277)

G

WHITE C .J ........The only point taken in appeal was that Exhibit A was a
document which under the law should he registered but had not been registered and that
consequently it was inadmissible in evidence. No objection was taken to the admissibility
of, the document in the Court of First Instance. The document states that the lessee had
taken for lease for two years for enjoyment for toddy, Palmyra fruit etc., the palmyra Trees'
in at certain garden, that he had paid the amount of the lease for two years (i.e. Rs. 140)
and that he would not, cut the leaves of any of the trees on which he climbed except those
whose leaves had to he cut. The question is, is the Instrument a lease of immovable
property within the meaning, of section 17 (1) (d) of the Indian Registration Act or an
assignment of an interest of the value of Rs.100.00 or upwards in immovable property
within the meaning, of section 17 (1) (b) of the Act. For the purpose of this case I am
prepared to assume that the instrument is a lease or if it is not, that it is an assignment of
an interest of the value of Rs. 140. The Act defines 'movable property' as including
standing timber, growing crops and grass, fruit upon and juice in trees and property of
every other description except immovable property.

The appellant has relied upon two decisions as hearing directly upon the point we
have to decide. They are Sukry Kurdappa v. Goondakull Nagi Reddi (6 M.H.C.R, 71) and
Seeni Chettiyar v. Santhanathan Chettiyyar (I.L.R. 20 Mad. 58). The case of Sukry
Kurdappa v. Goondakull Nagi Reddi (6 M.H.C.R.71) which was not decided until 1871
**** on the meaning of Section 13 of the Registration Act of 1864. That Act contained no
definition of movable and immovable property. The Act of 1866 introduced the definition
of movable and immovable property. The Act of 1871 introduced into the definition of
movable property the words 'juice in trees'. This amendment of the definition would seem
to he in consequence of a decision of the Calcutta High Court in the case Jannu Mundur v
Bacha Mundur (12 W.R. 366) where the Court held though with some doubt that Section
50 of the Act of 1866 had no application to a lease of a right to take the juice of date
trees.. In view of the definition to which I have referred, I do not think the present case is
governed by the decision of this Court in Surky Kurdapp a v. Goondakull Nagi Reddi (6
M.H.C.R. 71).

In Seeni Chettiyar v. Santhanathan Chettiyar (I.L.R. 20 Mad. 58) the interest
assigned was a right to cut and enjoy for four years the trees, etc., and the grass, korai
gum, karuvela nut. etc which grew in a certain tank for a certain period. Under the
instrument the party was entitled to cut and carry away the whole of the vegetable produce growing in the tank in question.

“The effect of the definition to which I have referred was not considered in that case because no question of the right to take the juice in trees arose. In that case the Court was of opinion that the instrument created an interest in immovable property. Mr. Justice Subbarmanya Ayyar in his judgment on page 66 observed that the fact that the comparatively long period of a little more than four years was granted to the defendant for cutting and removing the trees, is to my mind, strongly in favour of the view expressed in the case of Marshall v Green (L.R.I., C.P. 351), that It was contemplated that the purcharer should derive a benefit from the growth of the thing sold from further vegetation and from the nutriment to he afforded by the land."

" SHEFHARD J… pointed out that under the instrument then in question it was not merely the trees and grass then growing and ready to he cut that the defendant was to acquire. He was further to he at liberty to take all the trees which might grow on the ground within the period named.

“The instrument in question in the present case only gives the right to take toddy; and fruit for two years. No doubt any licence under which a person is entitled to take toddy in a sense, creates an interest in land since without land there would he no tree and without tree there would he no toddy. It may he that in this case there is an implied contract or covenant that the lessor should not cut down the trees in derogation of his own grant. But having regard to the definition to which I have referred, it seems to me the right view is that the instrument in question is not a lease of immovable property and that the interest conveyed by the document is not for the purposes of the Registration Act an interest in immovable property. Accordingly I would dismiss the appeal with costs. "

.OLDFIELD J... ...The first of the two cases on which the defendant has relied 8ukry Kuruppa v Goondakull Nagi Reddi (6 M.H.C.R. 71) can ,he dismissed shortly, hecause at, its date movable property was not defined for the purpose of registration as it now is.

The second Seeni Chettiyar v. Santhanathan Chettiyar (I.L.R.20 Mad. 58) was decided after the amendment of the definition in 1871 though without explicit reference to it, and it was held that an instrument authorising the enjoyment and removal of trees, grass, and other produce in a tank-land for a period of four years for a consideration of Rs, 3,400 required registration. Now, although a right to the juice of trees was not conveyed by that instrument, its terms indicating that no juice-earning trees were in question, yet it resembled Exhibit A in the present case to the extent that the trees being referred to ,in the judgment as timber it dealt with movable property as it is at present defined. That however, was not held to he decisive as to the necessity for registration. The ground, on which registration was required, was in the words of Subrahmanya Ayyar J.that parties entering into such a contract may expressly or impliedly agree that the transferee shall enjoy for a long or short period some distinct benefit to arise out of the land on which the timber grows. In a case like that the contract would undoubtedly he not one in respect of mere movables but would operate as a. transfer of an interest in immovable property. And in deciding whether the contract then in question fell under the latter description, the
learned Judge expressly attached importance to its duration, four years, and presumably also to the nature of the properly, timber, grass and undergrowth which would he augmented by spontaneous growth. No doubt in the present case in which plaintiff’s right was to draw palmyra juice, cut such leaves as his doing so involved and to take the fruits of the trees, his right to do so for two seasons entailed that he should benefit, to adopt an expression from Marshall v Green (L.R.I.C.P. 35) by the nutriment afforded by the land . This benefit however is not in my opinion such an interest in land as section 17 (1) (b) of the Registration Act contemplates. For it involves only a stipulation that the trees are to remain available during the currency of the contract for the use specified in it, not any limitation on the transferor's enjoyment of the land as such.

In Seeni Chettiyar v. Sanhanathan Chettiyar (I.L.R. 20 Mad. 58) there was such a limitation. Although as observed in the judgment already referred to there was no such transfer of possession as would constitute a lease, the contract was still subject to the implied proviso that the transferor's action should not injuriously affect the special rights conferred upon the transferee with respect to the trees, etc., and the enjoyment of the right would evidently have been irreconcilable with the retention of any substantial enjoyment by the transferor. Here it has not been explained and it does not appear how any ordinary use of the land could affect the nutriment it afforded to the trees, their juice or their fruit. It is therefore possible to give unrestricted effect to the reference to the juice of trees in the definition of movable property in section 2 of the Act and to hold that, Exhibit A transferred no interest in immovable property.

“Concurring with the learned Chief Justice I would dismiss the appeal with costs. "

(Madras High Court C.C.C. Appeal No. 30 of 1912.)

H

A copy of the Judgment of the Madras High Court in Second Appeal No. 1784 of 1961 is published.

between

ARUMUGHA VETTIAN Appellant

and

ANGAMUTHU NATTAR Respondent.

Srinivasan J …" In a suit by the plaintiff; for declaration and possession on the basis of his being a lessee of a cocoanut thope the defendant resisted the suit contending that what was granted to the plaintiff under that document was a bare-right of licence and not that of lessee. Both the courts below, having decreed the suit on the finding that the plaintiff was a lessee, in second appeal by the defendant on, the question raised as to whether the plaintiff was only a licensee as what was granted to the plaintiff was only a right to cut and remove cocoanuts and as such the suit was not maintainable."

Held if at the time of contract it is contemplated that the purchaser should derive a benefit from the further growth of the thing sold, from further vegetation and from the nutriment to he afforded by the land, the contract was to he considered as for an interest in land but where the process of vegetation was over or the parties agree that the thing sold shall he withdrawn from the land, the land was to he considered as a mere warehouse of the thing sold, and the contract was for goods."
“If it is a case where the plaintiff was to remove the goods immediately upon the grant, then this right of entry upon the land would he in the nature of licence but where he was entitled to usufruct from the trees spread over a period of time during which period the usufruct did grow out of the soil then the right to collect the usufruct would he in the nature of immovable property and would accordingly amount to a lease."

(Judgment of the Madras High Court in Special Appeal No 1784 of 1961.)

(For full text, vide R.G.1966. p 129-130)

258. The assignment of the “Vahivat (Management) of assessment” contained in a bond is an assignment of a benefit arising out of immovable property within the meaning of sections 17 and 3 (now 2) of the Registration Act or else a mortgage registerable in Book I (I.L.R. 19 Bom, 664)

259. A document by which a person assigned his inam rights over certain lands held by mirasi tenants, including the right to recover the assessment fixed on them at Rs.40 a. year and also the rights of succession to the full ownership of the lands, should the mirasi tenure on which they were held come to an end, was held to assign a right, title and interest in immovable property of the value of more than Rs. 100, and, as such, to require registration under section 17 of the Registration Act. (I.L.R. 24 Bom. 615.)

260. A partnership agreement containing a clause that one of the partners should he solely entitled to redeem the mortgaged immovable property belonging to the partnership was held to he compulsorily registerable under Section 17, as the right created by the clause is a right in immovable property.

(Decision of the Judicial Committee of the Privy Council, dated 24th June 1903.)

261. The right to collect market dues upon a piece of land is a benefit, to arise out of land within the meaning of immovable property as defined in the Registration Act.

(I.L.R. 27 All. 462)

262. (a) All allowances attached to worship in Hindu temples, tasdik allowances emoluments to village officers, whether in the shape of land, inam, or of payment in cash or grain fall under “hereditary allowances” and documents relating to them are registerable in Book 1.

(b) Document affecting (i) purohitam mirasi rights; and (ii) the hereditary right of shaving and ear-boring reserved to certain families in Villages with Authority to appropriate the fees payable therefor, do not fall within the above category, but are registerable in Book 4, unless it is proved that the fees payable to the purohit, barber or ear borer are demandable as a matter of right, and the persons requiring their services are bound to pay certain fixed amounts as fees.

(c) A term of worship in a temple; is not an interest in immovable property (I.L.R. 39 Cal,227) .Where, however, a document relating to a turn of worship relates also to hereditary allowances, it shall he regarded as affecting immovable property and shall he registered in Book 1.
(d) Such statutory tolls as are levied by Municipalities and Local Boards are not immovable property within the meaning of the Registration Act and the Transfer of Property Act and lease of such tolls are registerable in Book 4.

(e) The right to collect (votive) offerings in a temple is not an interest in immovable property.

263. The undermentioned documents are registerable in Book I as relating to immovable property:–

(a) Lease of ferries.
(b) Lease of fisheries.
(c) Agreements securing the right of water running through channels.
(d) Agreements and releases for transferring revenue registry of lands.
(e) Agreements varying the terms of tenancy with reference to the amount of Rent to be paid.
(f) Deeds declaring the fact of adoption and creating for the adopted son rights in immovable property,
(g) Documents relating to oil mills or other machinery permanently attached to the earth.
(h) Documents relating to walls and roofs of houses which are not intended to be detached from the building and treated as materials.
(i) A bond whereby the executant borrows from the claimant a sum of money and agrees to pay the produce of certain specified lands in lieu of interest thereon.
(j) Mortgages by deposit of title deeds relating to immovable property.
(k) Licensing agreements regarding casuarina trees.

264. In deciding whether machinery installed in a building or attached to land is movable or immovable property, the degree and nature of the attachment is a consideration but only a minor consideration. The more important consideration is the object of the annexation, which is a question of fact to be determined by the circumstances of each case. The true test is to ascertain the intention of the person concerned in installing the machinery or attaching it to the land. The intention may be expressed or implied from the circumstances in which he attaches the machinery. In the absence of proof one way or the other, the intention to be attributed is that of a person acting from motives of self interest.

Accordingly, whether land and the machinery, attached to it belong to different owners, and both are purchased by a third person for the purpose of carrying on a business for his own individual benefit, it may be inferred that the intention of the purchaser is not to keep the two things apart, but to make the machinery part of land. In such a case the machinery is immovable property and a document creating a charge thereon requires registration according to law.

(Judgment of the Madras High Court in Appeal No. 343 of 1942.)
265. The sale of “Pati” earth from a particular soil, i.e., removal of the earth for a period of years, is of the nature of a lease for an advance or premium and, since it includes the benefit to arise out of the land, it should be treated as relating to immovable property and be registered in book 1 irrespective of the period for which the benefit is to be enjoyed.

266. The right to remove sand from a particular place has been held to be an interest in immovable property. (I.L.R LVI Mad., 169-176.)

267. Documents evidencing agreements regarding the construction of a sluice at the cost of the executants under which the executants agree, among other things, that the work shall be done by the Public Works Department and that it shall on completion became the property of the Government, shall be registered in Book 1.

268. An easement of light and air is immovable property within the meaning of the Registration Act, but it must be an easement, an acquired right, not the chance of acquiring one. A document therefore which limits or extinguishes the chance of acquiring such an easement is not a document relating to immovable property. (I.L.R. 20 Bom 744)

269. An agreement whereby the executant agreed to register a document affecting immovable property which formed an annexure to the agreement was held to be a mere personal covenant to do a certain act with reference to a particular document and to be registrable in Book 4 as there was nothing on the face of it to show that the accompanying document related to immovable property. (I.L.R. Bom, 724.)

270. An agreement to pay Rs. 500 a month to a lessor in consideration of receiving from him a permanent lease of portions of his Zamindari, which agreement was come to before, but reduced to writing after, the execution of the lease, was held not to require Registration where it was not inconsistent with the lease, its provisions formed no part of the holding under the lease, the payment bargained for was no charge on the property, and it was not rent or recoverable as rent but a mere personal obligation collateral, to the Lease. (I.L.R, 25 Mad., 603.)

271. (a) Contracts for the, (i) collection of minor produce such as tangedu, or avaram bark, musbi seeds leaves and the like, or (ii) usufruct of trees and topes such as toddy and fruit shall be treated as leases for stamp purposes. As regards registration, however, such instruments with reference to the High Court ruling quoted under G or H in Order 257 are registrable in Book 4 or Book 1 with reference to the nature of the contract.

(b) The undermentioned classes of Government forest agreements do not relate to immovable property and are registrable in Book 1.
   i) Contract for felling and removing trees.
   ii) Contract for the collection, removal and disposal of stock subject to obligation to coppice and clear the area.
   iii) Contract for the purchase of timber/firewood to be filled out departmentally.
   iv) Contract for the felling/cutting and purchase of timber/firewood.
272. Agreements to cut timber whether executed by owners of forest or by contractors or by both should be treated only as agreements relating to Sale of goods falling under the example(a) to Article 4 (c) of Schedule I A of the Stamp Act; [No. Article 5 (c) of Schedule 1] (B.P. Rt. No. 8342/51, 4th December 1961.)

273. A document under which the lessee undertakes to plant and grow casuvarina trees and to pay when the trees are cut and sold, a portion of the sale proceeds to the lessor is a licensing agreement.

274. A bond by which the executant binds himself to repay a loan on a fixed date with a cause at the end that he, executant and his heirs with all his property, movable and immovable, shall be liable for the recovery of the amount if the loan is not repaid as stipulated is a mere bond registerable in Books 4 and not a mortgage.

(Madras High Court C.M.A. No. 70 of 1912.)

275. The undermentioned documents are registerable in Book 4 as not relating to immovable property ;-

(a) An agreement to dig a channel or trench, which is a mere contract for service.
(b) All agreements to abide by the decision of a Panchayat or arbitrators.
(c) Power-or-attorney, even when they relate to management of immovable property.
(d) A receipt acknowledging payment of arrears of rent or of future rents.
(e) A transfer of arrears of rent due, under a lease, in which no charge on Immovable property is created for securing the payment of rent.
(f) A transfer of a share in a chit fund in which Foreman has pledged immovable property as security for the due performance of his management.

Note:- Where after a chit Fund has ceased to exist, a member of the fund transfers his right to recover the amount of subscription paid by him on the security of specific immovable property the transaction is not a transfer of a share but is of the nature of a transfer of mortgage and is registerable in Book 1.

**COMPULSORILY OR OPTIONALLY REGISTRABLE DOCUMENTS.**

276. As indicated by the words “nothing in clauses (b) and (c) of sub-section (1) applies to” occurring at the beginning of sub-section (2) of section 17 of the Registration Act, the exemption with regard to decree and orders coming within the scope of clause (vi) of sub-section (2) extends only to decrees and orders affecting immovable property in the manner provided for by clauses (b) and (c) only of sub-section (1) of section 17. If the decree or order affects immovable property in the manner provided for in clauses,(a),(d) and (e) of sub-section (1) of section 17, such decree or order is not exempt
from Registration as it will not come within the scope of section 17 (2) (vi). Thus a decree or order of a Court which purports to effect a gift of immovable property or purports to effect a lease of the nature mentioned in clause (d) is compulsorily registrable.

277. A petition setting out the terms of an agreement in compromise of a suit stated as one of the terms, that the plaintiff agreed that if she succeeded in another suit which she had brought to recover certain land other than that to which the compromised suit related, she would grant to the defendants a lease of that land upon the specified terms. The petition was recited in full in the decree made in the compromised suit under section 375 of the Code of Civil Procedure, 1882. On a suit for specific performance of the agreement:

Held (1) that as the agreement did not effect an actual demise of the land or operate as a lease it was not "an agreement to lease" within section 2 ("a") of the Indian Registration Act, 1908, so as to be required by section 17, sub-section (1) (d) to be registered; (2) that section 17, sub section (2) (vi) which provided that section 17 sub-section 1 (b) and (c) are not to apply to a decree of a Court extends to the whole of a decree, not merely that part which is operative, as a decree; (3) that consequently section 49 of the Act did not preclude the decree from being given as evidence of the agreement.

(Indian Appeal. 406. 240.)

278. For a document to be brought within clause (v) of sub-section (2) of section 17 of the Registration Act; it is necessary not only that the documents should create a right to obtain another document which will, when executed, create, etc., any right, title, or interest in immovable property, but that it must not itself create, etc., any such right title or interest

Where a deed executed among members of a joint Hindu family effected a separation or division in status as from the date of its execution, stated that from that day forward each party should enjoy the properties in the schedule allotted to his share and provide that a partition deed in the terms mentioned therein should be executed and registered as soon as possible and that till that it should itself be in force, held that the deed came within clause (b) of sub-section (1) and not within the exception in sub-section (2), clause (v) of section 17 of the Registration Act and was inadmissible in evidence unless registered.

279. The word “declare” in section 17 of the Registration Act is to be taken in the same sense as the words “create, assign, etc.” used in the same section, viz., as implying a definite change of legal relation to the property by an expression of will embodied in the document referred to. It implies a declaration of will, not, mere statement of fact, and thus a deed of partition which causes a change of legal relation to the property divided amongst all the parties to it, is a declaration, in the intended sense; but a letter containing an admission direct or inferential, that a partition once took place, does not declare a right within the meaning of the section. It is not expression or declaration of will by which the right is constituted. (I.L.R., 5 Bom, 233.)

280. (a) The strictest construction should be placed on the prohibitory and penal sections of the Registration Act, which impose serious disqualifications for non observance of Registration.
(b) An instrument to come within section 17 (1) of the Act must in itself purport or operate to create, declare, assign, limit or extinguish some right, title, or interest of the value of Rs. 100 or upwards in immovable property. To come within section 17 (1) (c) it must be on the face of an acknowledgment of the receipt or payment of some consideration on account of the creation, declaration, assignment, limitation, or extinguishment of such a right, title or interest.

(c). In a suit by a mortgagee for the sale of immovable property mortgaged in certain simple mortgage bonds for amounts severally exceeding Rs. 100, the defendant pleaded that he had made certain payments in respect of the bonds and in support of his plea relied on endorsements of payment upon them, one of which was as follows:--

“Paid on the 21st December, Rs. 3,000. The other endorsements were in similar terms:--

Held, by the Full Bench (STRAIGHT, J., doubting) that the endorsements, even if assumed to be receipts did not fall within section 17 (1) (b) of the Registration Act, in as much as a receipt unless so framed and worded as to purport expressly to limit or extinguish an interest in immovable property (which the endorsements did not), could not come within the section, and what ordinarily operated to limit or extinguish a mortgagee's interest in the mortgaged property was not the paper receipt, but the actual part payment of the mortgage debt.”

Held, also that the endorsements did not fall within 8ection 17 (1) (c) of the Act, in as much as taken by themselves, they were merely memoranda made by the mortgagee and could not he treated as acknowledgments, nor, even if assumed to be such, did they show upon their face, that they were acknowledgments of the receipt or, payment of any consideration for the limitation or extinguishment of any interest of the mortgagee in the mortgaged property.

Held, therefore, that the endorsements did not require to be registered in order to make them admissible in evidence of the payments to which they related. (I.L.R. 9 All, 108.)

281.(a) Receipts passed by a mortgagee for sums paid on account of the mortgage debt and exceeding Rs. 100 each, are not inadmissible in evidence for want of registration. The technical term “consideration” implies that the person to whom the money is paid, himself limits or extinguishes his interest in the land in consideration of such payment. Such limitation or extinction, (if there can he said to he any) as results from the, payment On account of the mortgage debt, is the legal consequence of such payment, and not the act of the mortgagee. The payment reduces the sum due at the time on the mortgage, and thus modifies the account between the mortgagor and the mortgagee. But it does not operate to limit or confine within narrower limits the right or interest; of the mortgagee in the, land which is simply to have the payment of the principal and interest secured on the, mortgaged premises by some one, or other of the remedies available for that purpose. Money paid on account of a mortgage debt is not the consideration for the limitation or extinction of so much of the interest in the land created by the mortgage and a receipt for such a payment need not, therefore be registered under section 17 clause (b) of the Registration Act. (I.L.R. 4 Born 235 and 3 Mad., 53.)

(b) An endorsement on a mortgage bond of payment made in satisfaction of such mortgage, which payment did not purport to extinguish the mortgage, was held to be covered by clause (xi) of section 17 (2) of the Registration Act and as such not compulsorily registerable. (I.L.R. 37, Cal, 589.)
(c) A receipt for money due upon a mortgage given in the following terms:—

“The bond is returned. No money remains due” does not require to be registered and the words, “no money remains due” do not purport to extinguish the mortgage. *(I.L.R. 34 All, 528.)*

(d) If the endorsement on a mortgage deed relating to the discharge of a mortgage debt contains the words “the claim is relinquished” the document should be treated as a release. *(B.P. No. D. 13 Mis. Dated 15th January 1918)*

(e) An agreement executed by a mortgagee after the date of the mortgage whereby he relinquished a certain part of the principal and all interest, past and future, on the mortgage, in lieu of certain services rendered by the mortgagor to the mortgagee was a document which required registration to make it admissible in evidence and not an acknowledgment of payment within the meaning of the exception contained in section 17, clause (n) of the (Indian) Registration Act, 1877 [Section 17 (2) (xi) of the Act, 1908]. *(I.L.R.35 All. 202.)*

(f) An agreement in writing by a mortgagee whereby he relinquishes a sum of more than Rs. 100 out of the mortgage money requires Registration to make it admissible in evidence and it cannot be relied on as an acknowledgment or receipt within the meaning of section 17 (2) (xi) of the Registration Act. *(Madras High Court S A No. 1265 of 1915)*

282. A document acknowledging the receipt of money due by one person to another person on unsecured bonds and Promissory Notes but paid to the latter by the assignee of immovable property belonging to the former person is registrable in Book 4 and not in Book 1.

283. A document acknowledging receipt of consideration money due under a previous deed of sale of immovable property is registrable in Book 1.

281. An instrument which is not testamentary, but is a family arrangement intended to be final and irrevocable and operative immediately is void as regards immovable property if it is not registered. *(Indian Appeal volume 38, Page 104.)*

285. A document which varies the amount of rent to be paid under an existing lease registered as required by section 17 (d) of the Registration Act, as also the incidents of such payments, namely, the date of payment and consequences of default of payment, requires Registration. *(I.L.R., 39 Cal. 284)*

286. For the purpose of determining whether a document is compulsorily or optionally registrable, the value of the immovable property alone, affected by the deed shall be taken into account; for instance, if a house worth Rs. 50 and jewels worth Rs. 100 are given to a woman for maintenance, the maintenance deed is optionally registrable though its total value is Rs. 1,050.

287. A receipt granted for payment of consideration in part or in whole, in respect of a sale, mortgage or similar document of the value of one hundred rupees and upwards is, under section 17 (1) (c) of the Act, compulsorily registrable even when the amount acknowledged as received is less than one hundred rupees; and a receipt falling under section 18 (b) is optionally registrable even though by reason of interest having been charged on the deferred payments or otherwise, the sum acknowledged by the receipt as actually paid amounts to one hundred rupees and upwards.
Thus a receipt for Rs. 50 being a portion of consideration for sale for Rs. 200 is compulsorily registerable under section 17 (1) (c) and a receipt for Rs. 102 due on account of the consideration for a sale for Rs. 90 the sum of Rs. 102 being made up of Rs. 90 plus interest up to date of payment is optionally registerable under section 18 (b)

**Sale with condition of reconveyance within certain date - Assignment of right to another-validity -whether agreements for reconveyance require registration.**

288. Defendants 1 to 3 sold the suit property to one A with an agreement of reconveyance in favour of the defendants 1 to 3 executed on the same day by A. The price should be paid in any Chitrai month within ten years from the date of agreement. Later on, the defendants 1 to 3 assigned their rights to purchase, to the plaintiff and the plaintiff paid them an advance but the defendants 1 to 3 committed breach of that agreement. Thereupon the plaintiff filed the suit for specific performance of the contract and also a deduction of certain amount for breach of the contract which was decreed with costs. On appeal the defendants put forward various contentions about the maintainability of the suit.

RAMAKRISHNAN J.... Held, the original agreement of reconveyance of properties is merely an agreement to sell immovable property and does not, involve the conveyance of an interest in immovable property. Therefore, the document which, assigns such a right, cannot create new right in immovable property which the assigner did not have. Such an agreement, is a valid one and it does not require registration.

*(Judgment of the Madras High Court reported in the Indian Law Report, Madras Series for May 1964.)*
*(For full text of the case see Pages 327 to 330, R.G 1964.)*

289. The undermentioned documents, which are not compulsorily registerable under section 17 of the Registration Act, are compulsorily registerable under the provisions of the other enactments, quoted against each-

<table>
<thead>
<tr>
<th>Documents</th>
<th>Provision of enactments.</th>
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<tbody>
<tr>
<td>(I) Any declaration of trust relating to movable or immovable property.</td>
<td>Section 5 of the Indian Trust Act, 1882.</td>
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<tr>
<td>An instrument of sale or exchange of immovable property of a value less than one hundred rupees.</td>
<td>Sections 54 and 18 of the Transfer of Property Act.</td>
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<tr>
<td>An instrument of mortgage of immovable property when the principal money secured by the mortgage is less than one hundred rupees.</td>
<td>Section 59 of the Transfer of Property Act.</td>
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<tr>
<td>An instrument of non agricultural lease of immovable property for a term of one year or less.</td>
<td>Section 107 of the Transfer of Property Act.</td>
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290. (a) (i) It has been held that all field cultivation by tillage and also all garden cultivation for the purpose chiefly of procuring vegetables or fruits as food for man or beast and other products fit for human consumption by way of luxury, if not as an article of diet, should be regarded as agriculture as distinguished from horticulture for purposes of section 107 of the Transfer of Property Act. Accordingly, a lease of land for betel cultivation was held to be an agricultural lease. (I.L.R 24 Mad. 421.)

(ii) It has been also held that agriculture does not connote tilling the soil for raising food products alone but means cultivation of the soil for any useful purpose. (I.L.R 45, Mad. 710-715.)

(b) A lease which relates to land and to a house constructed as such land for the habitation of the lessee as agricultural purposes shall be classified as an agricultural lease.

(c) A lease of fisheries shall be treated as a non-agricultural lease.

(d) A lease for a casuarina plantation is an agricultural lease.

(e) A lease of salt pan is a non agricultural lease.

291. (a) The language of the proviso to clause (1) (d) of section 17, viz, the terms granted by which do not exceed five years has been held to mean “the terms granted by which are not for a definite period exceeding five years”. Accordingly, a muchilika executed for one fasli to remain in force until the execution of a fresh muchilika is not a lease for a definite period exceeding five years. (I.L.R. Mad. 381.)

(b) A lease, for one year, containing an option of renewal for a further period of one year, is not a lease for a term exceeding one year within the meaning of clause (i) (d) of section 17 or the Act, so as to render registration thereof compulsory. (I.L.R. 17 Cal. 548.)

(c) A lease of a betel garden for an indefinite period and reserving a years' rent is not a lease for a period exceeding five years, as either party might determine it before the expiration of that period, although it might continue beyond five years in the event of neither party determining it in the meanwhile. (I.L.R. 14 Mad., 421.)

(d) The terms of a document were as follows: -

“We have taken these three fields for cultivation from you yearly (dar salne mate) on condition that we are to pay the assessment. We shall go on paying the assessment to Government as long as you give us the fields for cultivation. In consideration of this we are to have the produce of Nos. 167 and 199. As regards No. 173, we will give you half of whatever the produce may be. We have taken the land for cultivation under the above conditions. If we say anything false or unfair, or if you come to hear of any fraud or deceit on our part or if we practice such fraud or deceit we will restore possession of the fields to you as soon as you ask us to do so. We shall raise no objection to doing so You may let the fields for cultivation to anyone you please.”

Held, on a construction of the lease, that the words dar salne mate (year to year) taken in connexion with the total absence of any date for the expiry of the tenancy suggested that the parties contemplated that the lease should operate for a period exceeding one year; and that, therefore, it was compulsorily registerable under the provisions of section 17, sub-section (1) (d) of the Indian Registration Act (XVI of 1908). (I.L.R. 41 Bombay, 458)
NOTE. – Agricultural leases, in which no term is specified but which are terminable at the option of either the lessor or the lessee should be treated as optionally registerable as leases for one year and less and where no such option is reserved they should be deemed as if they extend to a period of over five years and are compulsorily registerable, irrespective of the value of annual rental.

292. A lease of immovable property for the life of the lessee was held to be a lease for a term exceeding one year. (I.L.R. 18 Bom 109.)

293. In order to exempt a lease from registration under the proviso to clause (d), of section 17 of the Registration Act, it is not necessary that an annual rent should be reserved. The proviso simply means that if an annual rent is reserved, it should not exceed fifty rupees (Letters Patent Appeal No. 152 of 1909, Madras.)

294. Transfers of mortgages relating to immovable property shall be treated as sales of immovable property for purposes of registration and classified accordingly.

295. A document affecting interest in immovable property in which the value is not ascertainable; shall be treated as a document of the value of Rs. 100 and upwards for the purpose of classification.

296. A partition deed shall be treated as compulsorily or optionally registerable with reference to the value of the entire property forming the subject of division though the value of the separated shares alone is taken as the value for the levy of registration fee.

Nature of documents.

297. The principle, adopted for determining the nature of documents for purposes of stamp duty shall, unless otherwise directed, be adopted for registration purposes also.

298. Agreements to sell and agreements to resell fall within section 17 (2) (v) of the Registration Act and is therefore not compulsorily registerable. Documents Which do not themselves create, declare, etc, any immediate right in the transferee to land, but which do create, declare, etc, an equitable right in him to a conveyance which shall perfect his legal right come within section 17 (2) (v) and not within section 17 (1) (b). One object of the provision in section 17(2) (v) was to, dispense with the necessity of two successive registrations in the same transaction: To give effect to the purpose of the Legislature, and to prevent section 17 (2): (v) from being largely, if not entirely, illusory and inoperative, it has been found necessary to construe the right title or interest , in land, mentioned in section 17 (2) (v) as meaning the legal, as distinct from the equitable right, title or interest. Under these agreements the vendee or re-vendee does not, acquire any immediate legal right, title or, interest in the land, but only an equitable right against the vendor or re-vendor to force him to convey such right, title or interest. (Advocate General's opinion In G.O, No. 146, Judicial, 8th October 1900.)

299. A deed of cancellation or revocation is compulsorily or optionally registerable according to the nature of the original document, the terms of which are cancelled or revoked. Such documents shall be grouped with miscellaneous documents in the accounts.
300 (a) Where a document which purports to be a deed of rectification of a previous document creates, transfers, limits, extends, extinguishes or records, rights, it is an instrument within the meaning of the Stamp Act in so far as it relates to the rights created, transferred, limited, extended extinguished or recorded and should be treated as compulsorily or optionally: registerable with reference to the description in Schedule 1 of the Indian Stamp (Tamil Nadu Amendment) Act, 1938 under which it falls and to the value of the document arrived at under clause (b) of Article I of the Table of fees.

(b) A deed of rectification which does, not create, transfer, limit, extend, extinguish or record, any right or liability is not an instrument as defined in section 2 (14) of the Stamp Act and should be classified as compulsorily or optionally registerable according to the nature of the original document which is rectified. Such documents shall be grouped as miscellaneous documents in the accounts.

301. An agreement by which “Sapindas” give their consent to a widow to adopt a son is registerable in Book 4 as distinguished from an authority to adopt which is registerable in Book 3.

302. A document evidencing a declaration of trademark shall he treated as an affidavit and registered in Book 4.

Agreements

303. An agreement by which the owner of a house undertook to permit the owner of an adjoining house, when he limit a second storey which was in contemplation to discharge rain water and also water used for daily household purposes on to the premises of the former was a grant of an easement within the meaning of section 4 of the Easements Act, and did not require registration not being a transfer of ownership as contemplated by section 54 of the Transfer of Property Act. (I.L.R. 11, All. 612.)

304 Whether a transaction amounts to a lease of immovable property or is only a licence has it be determined with reference to the real nature of the transaction. A transaction can be regarded as a lease only if there is a transfer to the lessees of a right to exclusive possession or occupation of immovable property. A mere right to collect fees from person using a market, slaughter-house or cart-stand does not necessarily involve an exclusive possession of the market, slaughter-house or cart-stand, as the case may he. If transactions relating to markets, slaughter-houses or cart-stands are entered in to by local bodies with the contractors in the form-appended to G. O. N o.3274 Local administration, dated 27th November 1941, such transactions are only licences and not leases, as a document in that form does not purport to transfer any right to exclusive possession or occupation of the immovable property, but gives to the person, in whose favour it is executed a mere right or privilege to collect certain fee; from persons using such property without giving exclusive possession of any immovable property. The document is only a licence as it professes to be and is not therefore liable for stamp duty as for as lease of immovable property for the same consideration. It is only an agreement or memorandum setting forth the terms in which the licence is granted and consequently the stamp duty payable for such a document is only Rs. 2.25. (G.O. No. 2794, Local Administration dated 28th December, 1944.)

NOTE - The form appended to G.O. No. 3274, Local Administration, dated 27th November 1941 is reproduced in Registration Gazette, Volume XXXI, Page 56.)
305. Documents in the form appended to G.O. No. 3274, Local Administration, dated 27th November 1941, executed by contractors for the removal of street, sweepings dumped in the rubbish depots of a local board for a sum of money payable to the board containing also a clause that an amount is deposited with the board as security for the due performance of the contract which is to be deducted towards the licence fee payable to local body shall he treated only as agreements. (B.P. L. L. No. 3309 of 1945, dated 5th December 1945.)

306. (a) The word “hiring” is used in law in the sense of a bailment for a reward or compensation and hiring includes (1) the hiring of a thing for use, (2) the hiring of work and labour, (3) the hiring of care and services to be bestowed or performed on the thing delivered and (4) the hiring of carriage of goods from one place to another, the three last being but sub-divisions of the general head of labour and services. (Wharton's “Law Lexicon ”).

Accordingly, agreements for the hire of movable property such as boats, carts, cattle, etc. should be treated as hiring agreements whether they are executed by the person letting or hiring or by both.

(b) For purpose of stamp duty hiring agreements fall under Article 5 (c) of Schedule I of the Stamp Act. They should not be treated as bonds even though they are attested by two witnesses.

307. Agreements relating to hiring of machinery are not “leases” within the meaning of, section 2 (16) of the Stamp Act. They are chargeable as “Hiring agreements” falling under Article 5 (c) of Schedule I of the Stamp Act. (B.P. Perm. 641 (L.), dated 27th April 1966.) (R.G.1966. Page 196.)

308. By two deeds, dated 27th July 1948, and 5th July 1949, two simple mortgages over eight items of properties were created. As the mortgagors defaulted in payment of interest both the debtors and the creditors entered into an agreement by which the mortgagors handed over to the mortgagee the properties so that the income therefrom may be utilized for discharging the mortgage debt after paying a sum of Rs0.200 per mensem to the mortgagors for their subsistence.

RAMACHANDRA IYER, C. J. Held, that the document was more or less in the form of an agreement creating a fiduciary relationship between the mortgagors and the mortgagee whereby the latter bound himself by certain covenants. The document cannot be regarded as a mortgage even in the light of the explanation to Article 40 in Schedule I of the Stamp Act. [Indian Law Reports. July 1964 (Madras Series) Pages 155 to 157.] (For full text, vide R.G. 1965. Page 50.)

309. According to the recitals in a document which purported to be a family agreement whereby the executants of the document, viz., husband and wife agreed that in the interest of their minor children, the ancestral properties noted in the schedule of the document be encumbered only to meet the family expenses and any encumbrance on the properties should be executed only jointly by husband and wife and any such deed executed singly by either of them will not be binding on the properties involved, and that the management of the family should be done by both together amicably
The Board of Revenue, Madras held that the document is only an agreement, falling under Article 5 (c) of Schedule I [B.P. Rt. No. 3929(L), dated 1st July 1966.] (R.G. 1966. Page 304.)

310. “Under a deed of agreement the proposed vendors had received an advance of Rs.1,000 and the purchasers had to pay the balance of sale price in certain installments to the vendors. The vendors had delivered possession of the property to the vendees”. The Board of Revenue has held that the crucial test to determine the nature of such documents as to whether they are mere agreements or not is, whether the document itself transfers title and interest of the vendors to the vendee even though a regular sale deed is contemplated later. Such documents should therefore be treated as “Agreements to sell” and not as conveyance" [B.P. Rt. No. 8238 (L), dated 15th April 1967.] (R.G. 1967. Page 164.)

**Bond**

311. Where a document does not contain an unconditional undertaking to pay but provides that the amount will be paid with interest in six annual instalments and is attested to by a witness and there is no mention of indication of the date on which, the instalments will fall due, the document is not a “Promissory note” as defined in section 4 of the Negotiable Instruments Act (XXVI of 1881), but falls within the definition of "Bond" in section 2 (5) (b) of the Indian Stamp Act (II of 1899), viz, an instrument attested to by a witness and not payable to order or bearer whereby a person has obliged himself to pay money to another. (Judgment of the High Court of Madras in Referred Case No. 42.of 1963.) (For full text vide R.G. 1956. Page 7.)

**Composition deeds.**

312. The term "Composition deed" is not indeed defined in the Registration Act, but it is a well known term of art, familiar to lawyers, and used of a transaction entered into by a debtor, insolvent or in embarrassed circumstances, with his creditors with the object of paying the latter a: composition upon their claims. As was pointed out in ex parte Milner (1885) 15 Q.B.D. 605 there may be a composition between a debtor and his creditors under the provisions of a Statute and there may be what is called a common law composition, not entered into under the provisions of any Statute. The insolvency or embarrassed circumstances of the debtor is one essence of composition deed. Another essential feature of it is that, where the debtor with the consent of his creditors appoints a trustee to take charge of all his property for the purpose of giving effect to the composition, the trustee is a trustee for the creditors, only to the extent of that purpose, but no right to the property itself is transferred to the creditors. The trustee holds the property for the debtor, who remains in the eye of law the owner, and for the benefit of the creditors. In one sense no doubt there is a transfer of the property to the trustee, and to that extent, the debtor’s right, title or interest is extinguished and a right is created in the trustee. But as the transfer of the right to the trustee and the extinction of the right of the debtor are of a limited or qualified character, and the trustee, so far as the ownership of the property is concerned, is a trustee for the debtor and his creditors, the Legislature would appear to have provided that a deed of this kind should not fall within the class of compulsorily registerable documents mentioned in clauses (b) and (c) of section 17 of the Registration Act. The exceptions in section 17 of the Act to clauses (b) and (c) seemed to be framed upon the principle that where either a document affects immovable property indirectly by extinguishing a right existing in favour of one-person and creating a right in
favour of another or where otherwise it is a document with the inherent characterization of publicity, such as a decree of a Court or an award, or a grant of immovable property made by Government, it is not necessary to register it. A composition deed whereby a trustee is appointed to pay the composition out of the debtor's property is one instance of such an indirect transfer, and, moreover it is attended by a certain amount of publicity. The next exception mentioned in clause (1) is an instrument relating to shares in a joint stock company, where the assets of such company consist, in whole or in part, of immovable property. There again when a shareholder is the company transfers his shares to another, he in effect transfers his rights to or interest in the immovable property of the company, but the transfer is in that respect, and so far as it affects immovable property, indirect as in the case of a composition deed.

These considerations are sufficient to make it clear that when the Legislature says that composition deed need not be registered it means that the deed must in substance be of the nature of a composition, not a conveyance. Where a debtor transfers his property to a creditor or creditors in consideration of his debts, i.e., where he parts with his rights absolutely, the transaction may partake of the nature of a composition but in reality and substance it is not a composition but a conveyance. It is otherwise where with the consent of his creditors he parts with his property in favour of a trustee for the purpose of paying the composition upon the claims and the trustee is authorised to deal with the property for that purpose.

"Now the deed in the present case falls within the latter description. Certain immovable and movable property of the debtor and his account books are vested in the trustee for the purpose of paying his creditors. There is no conveyance of the immovable property of the debtor to the creditors under these circumstances we think the lower Courts were right in holding that the deed fell within the exemption clause (e) of section 17 of the Registration Act. The deed recites that the composition is for the benefit of all the creditors and all of them are to derive equal benefit from it"

The mere fact, therefore, that a certain kind of trust enters into its constitution, and character is not sufficient to take the deed out of the category of a composition deed within the meaning of clause (e) of section 17 of the Registration Act, where the composition is either its main purpose or unchangeable characteristic and the trust is only incidental. (I.L.R. 28, Bom. 366)

Counterparts.

313. (a) The word, “Counterpart” is used in law in the sense of one of two corresponding copies of an instrument. In Stephen's edition of Blackstone's "Commentaries on the Laws of England"; counterparts are referred to in the following words: :-

When the several parts of an indenture are interchangeably executed by several parties that part or copy which is executed by the grantor is usually called original and the rest are termed counterparts."

Accordingly, the counterpart of an instrument should contain an exact reproduction of the terms of the original and it is not enough that it contains a bare reference to another document.
(b) A counterpart of a document need not necessarily bear the same date as its original [Order 678(a) (iv).

**Dissolution of Partnership**

314. The exact nature of documents purporting to evidence a “Dissolution of Partnership” whereby one or some of the partners in a firm sever their connexion with the firm depends on the actual wording of the documents and the circumstances of each case. Some of the important decisions of the High Court of Madras having a hearing on the matters are given below:-

(i) A document by which three of the five partners in a registered firm relinquished their rights in an immovable property owned by the firm in favour of the other two partners without effecting a dissolution of the partnership was held to be a mere release. *(Judgment of High Court, Madras in Referred Case No. 68 of 1954.)* *(For full text vide R.G. 1956, pages 147-148.)*

(ii) Two persons were carrying on business in partnership. A deed of dissolution was executed, subsequently between the partners. The retiring partner was not entitled in profits after as specified date. The capital invested by the retiring partner was withdrawn long before the deed of dissolution was drawn up. Held, the deed was only a dissolution of partnership. *(I.L.R. March, 1958, For full text vide R.G 1958. Page 129.)*

(iii) Where two divided brothers who were parties to a document, embodied in writing which consisted of a number of payments, debts and credits, and the document was somewhat unique in character and, not of the usual pattern but a multi-purpose and multifarious document, representing the purported settlement between the executants of their mutual claims arising out of several transactions by way of partnerships, joint acquisitions, joint ventures and other common activities.

Held, to be composite document, portions of which may be constructed as deed of dissolution or partnership, or deed of release and the other portions treated as mere memorandum of agreement between the parties. *(For full text vide R.G. 1962, pages 22 to 25.)*

**Declaration of Trust.**

315. A deed recorded the terms of a non-testamentary disposition of movables for the first time. Held, that as movable property can be transferred without any instrument in writing, the directions in the deed, do not for the first time create or transfer any interest in the property to the transferee so as to be brought within the definition of Settlement because the trustees are already in possession of the property and that the document is only a “declaration of trust”. *(B.P.R. No. 4832, dated 19th September 1955) (For full text vide R.G, I955 Pages 188-189.)*

316. A property was purchased by certain persons for use by a ‘Sabha’ The purchasers subsequently created a disposition in writing in favour of the ‘Sabha’. Held that the document creating a disposition in favour of the Sabha was only a, declaration of trust as it was recited in the sale deed itself that the property was purchased in trust for the use of the ‘Sabha’. *(B.P. Rt. No. 5398, dated 27th October 1951) (R. G. 1956. Page 17)*

317. A deed which declared that a Sum of Rs. 40,000 was set apart for the purpose of a school was held to be a “Declaration of trust” as it, was preceded by a resolution by
the majority of the trustees to dedicate property in favour of the school in pursuance of the
power granted to the trustees in the original settlement, and that one of the charities
contemplated in the settlement was the education of children. (B.P. Rt No, 2437/56, dated 1st May

Gifts.

318. The definition of "Gift" given in section 122 of the transfer of Property Act
shall be adopted for registration purposes. Accordingly, where a document which falls
within the category of “Gift” as defined in the said Act comes also within the definition of
“Settlement” as given in the Stamp Act, it shall be classified in the departmental accounts
as a “Gift”, although it is chargeable with stamp duty as a Settlement. A Settlement shall
be classified as a “Gift” for registration purposes only if the disposal of property evidenced
thereby is absolute and unqualified. Otherwise it shall be classified as a miscellaneous
document.

319. A document evidencing a voluntary disposition of property made without
consideration in favour of dependants or of relatives shall be treated as a “Settlement” for
stamp purposes and as a “Gift” for registration purposes, although it does not expressly
stipulate that the disposition is for the purpose of providing for the dependants of the
relatives. (Note 7 under Article 58 of Schedule I on page 163 of the Stamp Manual, 1958.)

320. A document by which the executant, in consideration of services already
rendered or thereafter to be rendered by the claimant to the, predecessor-in-title of the
executant, released the claimant from payment to him of the assessment on certain lands
was held to be a gift of the grantee's right to assessment and not a sale, as the consideration
could not be regarded as “price” and that even if it could, be assessed in money value it
was vitiated by the fact that it was vague and uncertain as to future services; and that such
a right is regarded as “Nibandah” in Hindu Law and therefore immovable property. (I.L.R,
34, Bom 287.)

321. A document, by which property is given out of natural love and affection to
persons, who are not dependants or relatives and not in the way of providing for the
claimant is a gift and not a settlement.

322. Where the interest secured in a lease deed is transferred by the lessee
voluntarily and without consideration to his sister out of affection towards her, the
document embodying the transfer is a “Gift” of interest in a lease.

323. A deed of settlement conveying certain properties to the settlee without power
of alienation was registered at the first instance. Subsequently a document styled as
“Rectification deed”, was executed by which the settlee was given full power of alienation.
The second deed was held to be a Fresh settlement. (B.P Rt No. 5398, dated 13th November 1954.)
(R.G. 1956. Page 8.)

Leases

324. (a) An endorsement granting the application made upon a darkhast application
for the grant of a lease of Temple lands by the manager of the temple was held to he an
agreement to lease and subject to the provisions of the Registration Act as if it were a
lease. (Madras High Court, A.A O, 136 of 1902.)
(b) A contract to lease immovable property which is compulsorily registerable under section 17 (d) affects the immovable property and cannot, if unregistered affect the property or be received in evidence to prove the contract. *(Madras High Court, S.A. No. 7 of 1908)*

(c) Where an agreement to lease certain immovable property was effected by two letters, one constituting the proposal and the other the acceptance, it was held the letters could not be used to prove the agreement as they had not been registered and that section 17, clause (d) of the Registration Act, applies not only to leases effected by a single document but also to those effected by correspondence. *(Madras High Court, S.A. No. 893 of 1914.)*

(d) A document by which a local board lets out a ferry in favour of a contractor, the contract being embodied in a form almost similar to that prescribed in G.O. No. 3274. local Administration, dated 27th November 1941, should be treated as a lease.

325. Under clause (1) (d) of section 17 of the Registration Act, an agreement for a lease needs registration if the parties to such agreement intend to create a present demise. Although the agreement may contemplate a formal document being subsequently executed, the paramount intention as gathered from the whole of the instrument must prevail. *(I.L.R. 10, Bom. 101.)*

326. A letter which contained a definition of the reduced rental recited the area of the land demised under the lease, the nature of the interest granted by the lease, and instalments in which rents were payable was held to be non-testamentary instrument which purported to limit in future a vested interest of the value of rupees one hundred and upwards in immovable property and to be registerable as a lease. *(I.L.R. 37, Cal. 293.)*

327. The material portion of a document was as follows :-

Received advance from C one hundred rupees for giving a lease of 1 ¾ grounds for 2 years at Rs. 3.50 a month.

Held that the document, although in form of a receipt for an advance of rent was in substance an agreement to lease and being unregistered was itself inadmissible in evidence. *(Madras High Court, O.S.A. No. 38 of 1916, Madras Law Journal 33, Page 196.)*

328. A document worded as a perpetual lease and giving an option to the lessee alone to surrender the lease should he choose to do so shall be treated as a perpetual lease.

329. A document by which the claimant is given possession of lands. belonging to the executant on condition that the claimant cultivates the lands and raises certain trees thereon and that when the trees commence to bear fruit the executant shall receive a portion of the usufruct, falls under the category of a lease as defined in the Registration Act.

330. A document whereby the executant undertake to occupy the house of the claimant for a certain period and to look after the trees in the compound receiving a remuneration therefor from the claimant, is a lease.

331. A document evidencing a surrender of the right obtained by a lease the term of which has expired, should be treated as a surrender of lease and not as a release.
332. A document purported to be a lease of a building for 21 years at an annual rent of Rs 2,360 of which the lessor took Rs. 21,000 in a lump sum calculated at the rate of Rs.1,000 a year besides a sum of Rs.50 to be paid to him every month. A sum or Rs.760 by way of Annual taxes was to be paid by the lessee every year. The lessor also received in Advance of Rs.1000, which was repayable at the end of the period of the lease. The document also contained further conditions that the lessees should improve the building by further construction spending not more than Rs.10,000 and construct a flushout latrine at a cost of Rs. 300. The total cost of the improvement was Rs. 10,300.

Held, that the cost of the improvements, viz., Rs.10,300 should be treated as a premium for the lease. (B.P. Rt No. 3227, dated 18th June 1946.)

333. A lease deed with right of subrogation in favour of lessee who advanced money to redeem a mortgage claim was held to be only a lease and not mortgage with possession. (I.L.R. Nov, 1958. For full text of the case (vide R.G. 1959 Page 1-4.)

334. (i) Even a month's rent paid in advance and to be set off against the rent for the last month of the lease should be treated as “Advance”.

(ii) The amount representing portion of the total rent for the entire period of lease or the total rent for the entire period of lease as the case may be, if paid before the commencement of a lease, is only an advance.

(iii) If the advance paid is the aggregate of the rental for the entire Period of lease and no part of rent is reserved, such lease is for money advanced where no rent is reserved. [Article 35 (b)]

(iv) If such advance is less than the total amount of rentals for the entire period of lease, then it is a lease for advance where rent also is reserved. [Article 35 (C)]

(v) Irrespective of the rent paid as advance, the annual rental should be calculated only on the rent reserved including part of the rent if any paid as advance. In other words annual rental will not suffer any reduction on account of the rent paid in advance although it is stated to be adjustable towards rent.

(vi) If rent is payable at specified periods, i.e., annually, half-yearly, quarterly, monthly, etc, and if it is paid after the commencement of the lease but in advance of the period to which, it relates, it is only rent and not advance. 

Illustration.

(a) Where a lease is for a period of four years at an annual rental of Rs.125 and the entire rent for the whole period, viz Rs. 500 is paid in advance, the stamp duty should be paid under clause (b) of Article 35 of Schedule I of the Stamp Act.

(b) Where a lease is for a period of five years at an annual rent of Rs. 600 out of which rental a sum of Rs. 2,500 representing Rs. 500 of the annual rent for each year is paid as advance and the balance of Rs. 100 only, is actually to be paid every year by the lessee, the Stamp duty payable on the advance of Rs. 2,500 and on the annual rent of Rs. 600 will be under Article 35 (c) of the Stamp Act.


335. A document purporting to be a lease of touring cinema has to be treated as a hiring agreement on the basis of the judgment, an extract from which is given, below :-
“On the question whether a lease of properties relating to a touring cinema though collapsible and capable of being removed but fastened to the earth when in use is chargeable to stamp duty under Article 35 (a) of Schedule I of the Stamp Act……….”

“Held, that lease is not chargeable to stamp duty as the equipment of the touring cinema does not fall within the category of immovable property. In the very nature of things, properties of the nature of a touring cinema which are collapsible and capable of being removed cannot be immovable property, though actually, some of the machinery or the poles of the tent may be imbedded in the earth temporarily. If they are permanently fixed the equipments would not form part of a touring cinema.”

(Judgment of the High Court of Madras, Referred case No.102 of 1953) (R.G. 1956. Page 7)

Lease and Conveyance

336. A lease of certain immovable property for ten years was executed. According to the terms of the lease, the lessee was to pay the lessor a premium of rupees one lakh and it had to be adjusted towards rent. Subsequently a deed of surrender was executed. By the surrender, the lessor was to retain the entire balance of the premium and the lessee have up his right to the same. Held, the deed is a surrender of lease and conveyance chargeable under Articles 23 and 61.

(Judgment of the High Court of Judicature, Madras in referred Case No. 24 of 1957.) (For full text vide R.G 1958-Page 139.)

Transfer of lease and agreement.

337. A document purported to be a transfer of lease for Rs.50 with a stipulation to retransfer the same on repayment of a certain consideration amount within a period of two years from the date of execution of the deed. This document was held to comprise two transactions under section 5 of the Stamp Act, viz., transfer of lease and agreement to retransfer. (R.G. 19.56 Page 156)

338 In a hiring agreement of movable machinery, a sum of Rs. 12,000 was paid in advance to be adjusted towards the last 12 months hire. Held, that the amount of advance was not premium or advance as the deed did not come under the definition of “lease”. [B.P. Perm 641 (L), dated 27th April 1966.] (Vide R.G. 1966 P.195)

Lease deeds of Chank fisheries

339. Under the Indian Stamp Act, 1899 (Central Act II of 1899) the liability of an instrument “of lease of Chank Fisheries” to Stamp duty is determined by reference to the place where it is executed although the instrument may relate to property situate out of India. Hence, the lease deeds of “Chank fisheries” are liable to Stamp duty irrespective of the fact whether or not the property is situate within the territorial limits in which the Stamp Act is in force.”

In the judgment relating to the case of A.M.S.S.V.M. & Co. v State of Madras, it was held by the High Court as follows :-

“There cannot be any doubt that with reference to the rights of fishery, the marginal belt must be regarded as Part of the territory of the littoral State. The contention of the petitioners that the limits of a state extended only to its lands and that the rights of
fishery over the sea, even if they be within territorial waters, are extra-territorial in character must accordingly be overruled”.

“...In view of the aforesaid decision, the territorial waters, the chank fishery over which is sought to be leased out, shall be regarded as part of the territory of the relevant district and the property in the chank fishery shall, therefore, be deemed to be "situate in a district" for purpose of Section 17 (1) of the Indian Registration Act, 1908 (Central Act XVI of 1908). Accordingly, the lease deed in question should compulsorily be registered under the Act” (R.G. .1965, page 117.)


Mortgages.

341. Documents known as,”Munigutha cowls”shall he treated as usufructuary mortgages .-

“The following is a specimen of a document of this description :-

The amount of principal and interest as per document executed by us in your favour on the 31st July 1891 is Rs.53 and the amount due as per grain and cash account struck between us, both parties being present, is Rs. 27 making a total of Rs. 80. Adding to this principal Rs: 40, future interest at half a rupee for every rupee, the total comes to Rs. 120 in letters (Rupees one hundred and twenty). For the above you are to enjoy for twelve years from this date to the end of Palavanga year, the income of our service inam, dry, half visam land of our ancestors, lying within the boundaries hereunder given, already in your possession and enjoyment, the rent whereof has been agreed between us to be Rs.10 a year. The said land is situated in Vakapalam to the south of Venkapalam of Sitanagaram hamlet, attached to Anantapuram tana, Vizanagaam Samastanam, Anakapalle sub-district, Anakapalle taluk, Vizagapatnam district. Besides you will have to pay road cess of 6 annas for the said land. At the end of the period, our land and document should be delivered to us”. [Boards resolution No. 502 (Separate Revenue), 2. th November 1897.]

342. A mortgage with possession containing a clause that in the event of non payment of mortgage amount by a certain date, the mortgagee is to enjoy the property as if sold to him, was held to be a mere mortgage with possession. (B.P. Mis. No. 597, dated 22nd April 1956-R.G. 1959 Page 87.)

343. A deed of mortgage with possession containing a stipulation that the kist of the land mortgaged shall be paid by the claimant to the executant is only a mortgage deed. The payment of the kist must be left out of consideration.

Additional Security.
344. The following documents are illustrative cases of "Additional Security" falling under Article 40(c) of Schedule 1 of the Stamp Act: -

(i) A and his son executed a mortgage deed for Rs. 700 on 30th December 1925, in favour of H. An amount of Rs. 250 was paid subsequently to the mortgagee from the amount fetched by the sale of some of the properties included in the mortgage deed. Thus Rs. 450 only remained unpaid and the above mortgagors executed another mortgage deed on 6th June 1932 to the same mortgagee for the balance of Rs. 450 pledging the remaining properties covered by the previous mortgage deed and substituting other properties for the properties sold. The second deed, dated 6th June 1932 is deed of additional security. (B.P.R. No. 18, Mis. 12, dated 20th January 1931.)

(ii) Out of 19 items of properties given as security by a mortgage deed the mortgagee released his rights in favour of the mortgagor in respect of eight items. A document (D) was executed by the mortgagor by which certain new properties in the place of the eight items, and the remaining eleven items of the properties previously mortgaged were offered as security for the sum of Rs. 9,000 which was the unliquidated portion of the amount of Rs.12,750 secured by the original instrument. The deed (D) is a deed of additional security falling under Article 40 (c) of Schedule I of the Stamp Act . (B.P.R. N. 679, Misc, dated 9th November 1935.)

Security Bond.

345. A security bond given to the Court under the provisions of the Civil Procedure Code was in the following terms: -

"Until the disposal of my appeal in the District Court, I pledge my immovable property which is described in the Schedule annexed and which is free from an encumbrances, such as mortgage, etc., to others, to the Court, for Rs. 1,382-4-9. which is the amount of decree due to the plaintiff. If the result of the appeal be against me, I hereby lend myself to allow the plaintiff to recover the whole amount of the said decree which I should pay by my immovable property, and, If the said property be insufficient, from me. Until the whole decree amount is discharged I will not sell or make a gift of the said properties to others. I thus execute this security bond .The bond was attested by two witnesses, but was not registered. The order of Court, “Security accepted” was endorsed on it.

It was held, that the security bond amounted to a mortgage within the meaning of section 58 of the Transfer of Property Act and not being registered, was invalid under section 59 of the Act as a mortgage and did not affect the property.

The bond was also compulsorily registerable under Section 17 of the Registration Act 1908.

The words "Security accepted" merely show, that the Court thought the security sufficient. The bond does not derive the validity from these words and it cannot therefore be brought within Section. 17 (2) (vi) of the Registration Act (I.L.R. 31, Madras, 330).

346. The District Munsif’s Court, Coimbatore directed one X to furnish security with two sureties for Rs. 50,000 in connection with the issue of a succession certificate to her in the matter of the estate of her deceased husband. Accordingly, two others, executed a document on 30th December 1967 mortgaging certain immovable properties in favour of the District Munsif.
Held a security bond or mortgage deed executed by way of security for the due execution of in office or to account for money or other property received by virtue thereof alone is dealt with under Article 57 of the Stamp Act. If the document hypothecates property and is for the purposes specified in Article 57 it is a mortgage chargeable under that article. But if it is not for one of the purposes mentioned in Article 57 it is then chargeable under Article 40. In the present case the document was not one executed under section 291 of the Indian Succession Act, or by virtue of any office to which the first executant was appointed by court. The guardian has furnished security according to the directions of the Court under order 32 rule 6 (2) Civil :Procedure Code, which provided for a case of the Court not appointing a guardian, or a guardian having been appointed, he is under a disability.

The mere liability to account for the monies received from Court will not bring it under article 57 (b) unless it is coupled with an office. For the application of the said article the liability to count must arise out of the office the executant holds ,and the document should have been given as a security for the due performances of the office. The document not only falls under Article 57 (b) but also under Article 40 (b) of Schedule I to the Stamp Act. The document is chargeable with higher of the duties of the said two Articles, i.e., under Article 40 (b) of Schedule I of the Stamp Act.

[B.P. Rt. No. 4025(L), dated 17th September 1968.] (R.G. 1969 Pages 7 and 8.)

347. Security mortgage executed by l Chit Foreman and a surety in favour of the Chit Registrar is chargeable under article 57 of Schedule I of the Indian Stamp Act.


**Mortgage by Conditional Sale**

348. The facts of a case were as follows :-

In pursuance of a written agreement to execute an usufructuary mortgage with a condition that if the mortgage amount was not repaid within five years the mortgagees should then have the right to retain the property as vendees; a deed of conditional sale was executed containing the recitals inter-alia As the total suit of rupees seven thousand has in the aforesaid manner been received by us from you, in accordance with our request to you and in accordance with the conditional (arrangement) come to after discussion by us, both the parties, that is we have all jointly agree to the condition that if we with our own money make payment to you in cash of the aforesaid sale consideration of rupees, seven thousand on 25th June 1939, the date of completion of five years from this date, you should execute in our favour a deed of resale reconveying the undermentioned nanja land at our cost , , , , If we fail to pay the said amount of Rs7,000 before the expiry of the aforesaid period of five years you shall from 26th June 1939 hold and enjoy the undermentioned property ,with absolute rights hereditarily from father to son, grandson and so on with rights to gift, exchange, sale, etc. After the period of five years neither we nor our heirs shall have any right or subsequent claim in respect of the undermentioned land

By whomsoever out of us the said amount is paid on the due date, the re-sale shall be made in his favour.
Held: The two documents must be read together and the transaction amounted to a mortgage by conditional sale. (Judgment of the High Court of Madras in letters Patent Appeal No. 52 of 1946.)

NOTE: The judgment is printed in Registration Gazette Volume XXXIII Pages 47 and 48.

Transfer of Mortgage

349. A deed of transfer of mortgage for no consideration contained the following clause:

"Whereas the transferer has out of natural love and affection for the transferee who is his divided brother and who had been an employee under him agreed with the transferee to assign and transfer to the transferee the said mortgage debt, dated 30th day of October 1952 and all his right title, and interest under hereinbefore recited deed of mortgage

Held that the above referred to document was only a transfer of mortgage

(B.P. No. 2438, dated 14th May 1954) (R.G. 1954 Page 47)

Partition Deeds.

350. The following ruling of the High Court of Madras illustrates when a decree or order of Court amounts to a partition:

To make an order chargeable with stamp duty under section under section 2 (15) of the Stamp Act, 1899, it must effect an actual division of the property. An order declaring the rights of the parties and directing further proceedings for the ascertainment of the specific shares is not such an order.

A decree reciting a “Razinama” made by consent of parties, allotting specific properties to the several parties and directing other parties to deliver possession is chargeable with Stamp duty under Article 45 of Schedule 1 is a final order effecting partition within section 2(15). Being made by consent of parties, it is also an instrument whereby co-owners have agreed to divide property in severalty and falls within the first part of Section 2(15). (I.L.R 35, Mad., 26.)

351 Property forming the subject of, division among co-parceners may include money and securities not converted into cash. So long as the share taken by a co-parcener forms a portion of the family assets, the transaction constitutes a division of the family property and the instrument which records it falls under the definition of “instrument of partition” provided all the co-owners concerned are equally bound by the instrument either by itself or read together with one or more similar instruments. But where the co-parcener in lieu of his claim to a share takes money and renounces the claim, the document falls under the definition of “Release”.

352. The extracts reproduced below from judgements of the privy Council explain the circumstances under which an “agreement to divide” should be treated as a partition:

“Certain principles, or alleged rules of law, have been strongly contended for by the appellant. One of them is, that if there be a deed of division between the members of an
undivided family, which speaks of a division having been agreed upon to be thereafter made, of the property of that family that deed is ineffectual to convert the undivided property into divided property until it has been completed by an actual partition by metes and bounds.

"Their Lordships do not find that any such doctrine has been established, and the agreement appears to their Lordships to proceed upon error in confounding the division of title with the division of the subject to which the title is applied.

"According to the true notion of an Undivided family in Hindu Law, no individual member of that, family, whilst it remains undivided, can predicate of the joint and undivided property, that he, that particular member, has a certain definite share. No individual member of an undivided family could go to the place of the receipt of rent and claim to take from the collector or Receiver of the rents a certain definite share. The proceeds of undivided property must be brought, according to the theory of an undivided family, to the common chest or purse, and then dealt with according to the modes of enjoyment by the members of an undivided family. But when the members of an undivided family agree among themselves, with regard to particular property, that it shall thenceforth be the object of ownership in certain defined shares, then the character of undivided property and joint enjoyment is taken away from the subject-matter so agreed to be dealt with, and in the estate each member has thenceforth a definite and certain share, which he may claim the right to receive and to enjoy in severalty, although the property itself has not been actually severed and divided. (41 M.L.A 75)

"They (their Lordships) propose to refer shortly to the cases which establish clearly that separation from the joint family involving the severance of the joint status so far as the separating member is concerned, with all the Legal consequences resulting therefrom, is quite distinct from the de facto division into specific shares of the property held until then jointly. One is a matter of individual decision, the desire on the pan of anyone member to sever himself from the joint family and to enjoy his hitherto undefined or unspecified share separately from the others without being subject to the obligations which arise from the joint status; whilst the other is the natural resultant from his decision, the division and separation of his share, which may be arrived at either by private agreement among the parties or on failure of that, by the intervention of the Court. Once the decision has been unequivocally expressed and clearly intimated to the co-sharers, his right obtain and possesses, the share to which he admittedly has, a title is unimpeachable; neither the Co-Sharers can question it, nor can the Court examine his conscience: to find out whether his reasons for separation were well founded or sufficient; the Court has simply to give effect to his right to have his share allocated separately from the others". [43 M.I.A., 151]

353. According to a document, the family is to become divided henceforth and the properties are divided into two shares, viz., Item No, 1 of A Schedule property and, item No.2 of A Schedule. The former which has been valued at Rs, 60,000 is allowed to the share of X and his minor sons and the latter share has been valued at Rs, 5,000 and taken as the share of y. The item No.2 of A Schedule property is to be enjoyed with full rights by Y till his life; then his wife is to enjoy for her life time. After her death one-third share
thereof is to go to Z who is the brother of the wife of Y. The other 2/3 share is to go to X and his minor son.”

Held that the document in question is a partition and settlement of the share of one of the executants. [B.P. Rt. No. 7523 (L), dated 18th November 1965.) (R.G. 1966 Page 50.]

354(i) The assessment to be taken into account for the purpose of calculating the Stamp duty on documents of partition is the assessment payable from time to time.

(ii) Local Cess and Local Cess surcharge collected by a local authority cannot be treated as assessment. The “Additional Assessment” to be collected under Tamil Nadu Additional Assessment and Additional Water Cess Act, 1963 is to be regarded as assessment [B.P. No. Perm. 1246 (L), dated 5th September 1966.] (Government Memorandum No. 101625/VI/65. Revenue dated 16th August 1966.) (For full text vide R.G. 1966 Pages 307-308.)

355. Though the assessment on dry lands is not leviable, the value of the dry land in deeds of partition for purpose of stamp duty has to be calculated only at twenty-five times the annual assessment. [Government Memorandum No. 130113/VI/68-5 (Revenue), dated 6th May 1969]

356. An unregistered Koor Chit” (i.e. an agreement to divide in which actual division of undivided property was effected was held to be a deed of Partition and the impounding of the same by the subordinate judge in the due performance of the function of the Court was held to be in order. (Judgment of the Madras High Court in Writ petition No. 1063 of 1960.) (For full text of the case Vide RG 1966 Page 166-167)

357. A document worded as a deed of partition which also recorded for the first time, the gift of certain property to the sisters already effected orally, was held to be both partition and settlement. (Judgment of Full Bench of High Court, Madras in referred case No.3 of 1961.for full text of the Judgment vide R.G. 1966 Page 251-258.)

358. “Thirteen documents each of them purporting to be a transfer of mortgage executed by three, of the four brothers in favour of the fourth were executed. The peculiarity about the transfers of mortgage was that in some cases the transfer was effected in favour of the same person, in whose favour the original mortgage was got executed”.

Held that these documents read together formed a partition of the assets of the joint money lending business of the four brothers. [B.P. Bt. No. (L) 7421, dated 19th December 1966) (R G. 1967 Page 122.)

Power-of-Attorney.

359. The under mentioned document was viewed as a mere power-of-attorney and not an assignment so as to require registration under Section 17 of Act III of 1877:

“A and B were joint owners. In order to collect the rent due on certain items of property situated in another place, A gave B a power-of-attorney under which B paid A a sum of Rs. 399 and he was also authorized to sell such land but with the concurrence of A”. (Madras High Court S.A. No. 690 of 1911.)

360. The extract from the judgment of the High Court of Madras, which follows, elucidates the distinction between a special and a general power-of-attorney.
The expression “a single transaction” in Article 48 of Schedule I to the Stamp Act (Article 40 of Schedule I-A) to the TamilNadu Stamp (Amendment) Act, 1922, seems to us to apply either to a single act or to acts so related to each other as to form one judicial transaction such as all the acts necessary to perfect a mortgage or a sale of one particular property. According to this view, then a power-of-attorney authorizes a person to do all things and take all steps which may be necessary to complete the execution of a decree, it must, in our opinion, be regarded as a general power-of-attorney. The acts to be done might be of various and numerous kinds and could not be regarded as constituting one legal transaction”.

Judgement of the Madras High Court, 9th January 1913, in C.M, S, A. No. 56 of 1911.

361. “The word “matter” in Section 5 of Stamp Act is not intended to convey the same meaning as the word description in Section 6. The expression distinct matters would connote something different from “distinct categories”. Therefore Section 5 would apply even when the instrument comprises matters of the same description”.

Bhagwati, J., Dissenting: "If one person holding several capacities each unconnected with the other executors a power in respect of all of them the instrument should logically be held to comprise distinct matters and should bear the aggregate stamp duty payable in respect of each of such capacities." (Judgment of Supreme Court in Civil application No. 159 of 1954.) (For full text, of the judgment vide R.G. 1957 Pages 85-88)

362. Certain borrowers, agreed with the Board of Directors of a bank on 8th August 1967 to give the bank an irrevocable power of attorney in their favour to sell at the discretion of the bank the schedule mentioned properties and credit the sale proceeds therefrom to the account of the borrowers in the bank and also to collect the rents from the properties, lease them out and to credit the income therefrom to the said account less taxes that may be paid thereon, till the dates of sales of the said properties, in pursuance of the above agreement the borrowers executed on 13th August 1967, the document underconsideration as an irrevocable power-of-attorney in favour of the bank with authority to sell the properties mentioned in the schedule and to collect the rents therefrom and pay the taxes thereon till sales.

Held, that the document in question falls under Article 48 (e) of the Schedule I of the Indian Stamp Act. (Decision of the High Court, Madras in Referred case Numbers 3 and 4 of 1965.) (B.P. Perm. No. 134/1 (L), dated 18th October 1967.) (For full text of the Judgment vide R.G. 1968 Pages 31-32.)

363. A document which purports to supply the omission of attestation in a previous mortgage deed should be treated as a rectification deed. (Resolution Ms. No. 4370. 17th December 1936) of the Board of Revenue (Separate Revenue).

364. A deed rectifying the extent and Town Survey Number without effecting, any change in the property already conveyed was held to be a rectification deed requiring no stamp and not a fresh sale deed. (B.P. Rt. No.5227 (L). dated 28th September 1967.) (R.G. 1968 Page 38.)

365. A deed of partition in which certain properties belonging to one of the co-owners in his own right and held by him were transferred to the other co-owner for equalization of shares was held to be a partition and conveyance. (B.P Rt. No. 1679(L), dated 22nd May 1968.) (R.G. 1968-Pages 184-186.)
367. By a document two parties who have already purchased the property in their names, agreed to take a third party as joint owner stating that the property referred to was originally purchased with the money of all the three parties in equal shares.

Held, the document was a conveyance.  *(Board of Revenue, Madras, B.P. Mis. No. 905 dated 5th August 1954.) (R.G. 1954 Page 81.)*

368. “A deed of settlement was created by the husband in favour of his wife. The donee under the settlement deed, sold away a portion of the property settled. Subsequently a deed of release was executed by the donee in favour of the original donor in respect of the remaining property in the deed of settlement. The deed of, release was held to be a conveyance.” *(B.P. L. Dis. No. L. 2633/54, dated 29th March 1955). (R.G. 1955-Pages 148-149.)*

369. The concession under proviso to section 24 of the Stamp Act is applicable to cases where in addition to the entire mortgaged property, other property is also included in a deed of sale, in favour of the mortgagee. *(B.P. Mis. No. 276, dated 25th February 1957) (R.G. 1957-Pages 91-92)*

370. In a, deed drawn up as a release the operative portion ran thus:-
"I give my one fourth share of the properties belonging to the above firms, etc, so you can add the one fourth share to your half share and enjoy the property for ever”

Held, it was a conveyance. *(B.P. Rt. No. 4022, dated 12th August 1958) (R.G 1958-PBge 155.)*

371. A person purchased certain property for a valid consideration of Rs. 3000. Subsequently after 17 years, the afore-mentioned purchaser executed a release of the property in favour of the, original vendor and his two sons on the ground that the property was not required by him, as it belonged to the family of the releasees,

Held the document is a conveyance.  *(B P. Mis. No. 15, dated 6th January 1955) (R.G. 1955-Pages 114–115)*

372. Two brothers became divided in status, effecting a deed of partition. Subsequently one of the brothers executed a release deed in favour of the other, over the allotted to the releaser in the partition deed.

Held, that the deed is a conveyance and not a release. *(B.P, Rt. No. 61, dated 3rd January 1957) (R.G. 1957-Page 79.)*

373. A sold a certain extent of land to B. Subsequently, a certain portion of the land sold, was taken away by the Court under the Land Ceiling Act, as it formed part of surplus limit of land held by A. The compensation amount was received by B and, B executed a deed of release over that property taken away by the Court in favour of, A. The deed was held to be a conveyance. *(B.P. Rt. No. 5313 (L), dated 4th October 1967) (B.G. 1968-Pages 10-11)*

374. A sale containing a stipulation to resell in the event of a certain contingency shall be treated as a mortgage by conditional sale for registration purposes and no application for transfer of patta need be obtained in respect of such a sale. For stamp purposes, however the document should be treated as a sale and agreement to resell chargeable with the aggregate amount of the duties under Section 5 of the Stamp Act.
375 A document by which a Muslim makes over immovable property to his wife in lieu of the “MAHR” promised by him at the time of marriage shall be treated as a sale, if the “MAHR” promised is money and a settlement if the “MAHR” promised is immovable property, provided that in the latter case, the property transferred is the property promised in the first instance.

376 A sale deed contained the following recitals- “The purchaser above named doth hereby agree and undertake that he will pay the balance of purchase money, viz, Rs.50,000 retained by the purchaser as aforesaid within a period of one year from the date of sale with interest at 9 per cent per annum and for the amount so due and accruing due, the vendor shall be entitled to a charge on the said property sold”. The document was executed by both the vendor and the vendee

Held, the deed was a sale and mortgage without possession. (B.P. No. 1197/87 (L) dated 22nd February 1967.) (R.G. 1957-Pages- 99-100.)

Releases.

377 An endorsement made by a mortgagee on the back of the mortgage deed releasing the mortgaged property in consideration of a cash payment of Rs. 300 was held to be registrable compulsorily as a release. (I.L.R. 34. Bombay, 202.)

378 “A will stated that the testator’s four daughters shall inherit the property taking 1/4th share each. Subsequently one of the daughters released her right in favour of the other three”. This deed was held to be a release.

379 The gist of a Government Order in regard to a release is given below:-

“The Government observe that the applicant and her sisters came into possession of the property through a will executed by their father. The will states that the testator's four daughters shall inherit the property taking 1/4th share each. It is evident that the applicant and her sister are co-owners of the property in question. It has not been stated anywhere that the property was divided by metes and bounds and each daughter allotted an identifiable share of the property. A co-owner is entitled to enjoy the property in whole or in part. In other words, each co-owner has a right to every inch of the property subject to the rights of the co-owners. This would show that when one co-owner relinquishes her right in, favour of the other co-owner, she is simply releasing her right in favour of the other co-owners who have a, pre-existing right in the property. The position would be different if only the property has been divided in which case, the parties would cease to be Co-Owners”. The Government therefore consider that the document in question is only a “release deed”. [G.O. Ms No, 2105 (Revenue Department) , dated 23rd October 1963] (R.G1964-Page 73)

Settlements and Wills

380 One of the invariable tests in coming to a conclusion as to the testamentary character of a paper is whether the paper is revocable. If it is not revocable, the document is not a will.

The fact that the paper is drawn in the form of an agreement and that it is registered are circumstances to be taken into consideration, though they do not per se amount to much.

Where the document contains provisions which are not, an ambulatory character the presumption will be against the testamentary nature of the document and the fact, that
such provisions are expressed to operate in the future will not affect the nature of the document.

The intention of the party will be given effect to, though it is expressed in expressed appropriate language.

The reservation of a life interest does not of itself suffice to make the document testamentary.

Accordingly, the undermentioned document was held to be a settlement and not a will.

A deed in form purported to be an agreement and was registered. It contained no clause of revocation and declared that the executant's future debts would not be binding on the properties and the instrument went on to provide, after my life time both of you “wife and daughter-in-law” shall not only get the right due to me in the said land but also divide and enjoy in equal shares the income.”. (I L R, 33, Madras, 304)

381. “will means the, legal declaration of the intentions of the testator with respect , to his property which he desires to be carried into effect after his death.. (Indian Succession Act, 1865 and the Hindu Wills Act, 1870)

The tests of a valid will are -
(i) existence of intention to take effect after the death of the testator,
(ii) execution in accordance with the formalities prescribed by law;
(iii) revocability ; and :
(iv) existence of some disposition of property.

The third test, i.e. ”revocability” or 'being revocable' is independent of anything that may be done by the testator. If the, others are satisfied the third necessarily follows. Hence any instrument executed in the manner required by law and disposing of property may take effect as a will provided, the intention is that it should not operate till after the death of the testator, (Majumdar On Hindu Wills p: 24)

“ a will is in all cases whatever a revocable instrument. For though a man make his testament and last will irrevocable in the strongest and most express terms, yet, he may revoke it, because his own act and deed cannot alter the judgment of law to make that irrevocable which is of its own nature revocable. A will is therefore said to be ambulatory until the death of the testator ”. (Williams' Law of Executors and Administrators, Page 94.)

“ Although a will is always revocable; notwithstanding a contract not to revoke it, yet such a contract is not illegal and is binding if made, for good consideration and in such form as to comply with the statute of frauds, and damages are recoverable for the breach thereof but a contract not to revoke a will cannot be specifically enforced “. (Ibid P. 96).

Thus, a self-imposed restriction by a testator on his powers of revocation cannot be considered as altering the nature of document which in other respects confirms to the requirements of a will.
382. The Madras High Court has held that the undermentioned document is not a testamentary instrument. Such a document should therefore be treated as a settlement

The deed of will executed on the 31st day of the month of March in the year 1902, which corresponds to the 7th day of the dark fortnight of phalguna month of the year Plava by Ramayya, son of Namathirtha Pompayya, by caste Brahmin, inamdar and resident of Kampli Hospet taluk in favour of venkappa, son of Vidupanakallu Narayana Bhat Brahmin by caste, Batavirithi, inamdar and resident of the same village is as follows :-

As I have no male issue and am in old age, as the only two children that I have had died, as there is none to maintain me and my younger sister, Savitramma, and as you are my nephew; I have this day given you all the properties, movable, and immovable mentioned hereunder and put them into your possession from this day forward so long as we both live you shall maintain us and after our death you alone shall perform our obsequies and other religious observances due to us. You shall discharge the debts that I have contracted up to date, which come to about Rs. 2,000 (two thousand rupees). The yield of the land, etc., due to me you alone shall receive from this day forward. None other shall have any right whatsoever”.

Details of Property.

To all these immovable properties and in addition all the movable property with me you alone are entitled. Out of the abovementioned immovable properties, the actual produce recoverable every year of a portion of No. 946, measuring 71 cents, assessed at Rs.7-12-0 and known as Goravana Gaddi shall be utilized for the maintenance of pyaramma, the widow of my deceased eldest son Venkatagiriyappa. After the life time of the said pyaramma the land and the produce of the said land shall be yours only. In case I recover from the disease that, I now suffer from, the said will shall be got cancelled. In these terms I execute this will deed with my free will and consent”. (Madras High Court. S .A. No. 1584 of 1920.)

CHAPTER VI.
FEES AND FINES

Valuation and Documents-General

380. (a) Unless otherwise directed, the value usually adopted for the purpose of stamp duty shall also be adopted in assessing a document to registration fee.

(b) A document so framed as to come within two or more description shall, where the fees chargeable there under are different, be chargeable only with the highest of such fees.

384. Venal clauses shall be left out of account in assessing & document to registration fee.

385. Where several items of properties are valued separately in an instrument the document shall be deemed to evidence only a single transaction. For example: (i) a sale deed in respect of several items of property in which the consideration for each item is set forth separately shall be assessed to registration fee only on the total of the several amounts of consideration as for a single sale; (ii) for a, deed of lease comprising several items of properties where the rent for each property is separately mentioned, the fee shall
be levied only as for a single lease; and (iii) for transfers of several mortgages effected by a single instrument, though the stamp duty payable on the deed of transfer is, according to Board's Resolution Routine No. 1334, dated 3rd September 1940, (1) and B.P. Routine No. 6374, dated 20th December 1940 (2) vide also Board’s Resolution Mis. No. 2787 dated 11th October 1941, (3) the sum total of the duty payable for each of the transfers, the registration fee shall be levied on the total consideration as for a single instrument.

386. (a) When the value of the petty transaction cannot be determined precisely, the parties shall be advised to enter the approximate value of the transaction in the document.

(b) The parties to an agreement regarding the use of a wall or well shall be advised to insert in the document the approximate value of the will or well as the case may be. The registration fee shall be levied with reference to such value.

387. It is only in rare cases where a transaction is not susceptible of money value that fees are levied under Article 1 (g) of the Table of fees; e.g., appointment of trustee in execution of power, agreement to live as husband and wife, etc. (1) Registration Gazette, Volume XXVI, Page 195. (2) Ibid; Volume XXVII, Page 21. (3) Ibid; Volume XXVII, Page 156.

388. The expressions “in present or in future”, "vested or contingent in section 17 (1) (b) of the Registration Act, point not to the value or its ascertainment but to the right or interest in the property affected by a document.

389. In estimating the number of words for which copying fee has to be levied for certified copy of a document applied for at the time of registration, the probable number of words in the registration endorsements and the stamp-vendor's endorsements should be added to the number of words in the document.

Abkari Engagements.

390. The registration fee for an abkari engagement whether attested or not, shall be calculated on the amount which the shop-keeper binds himself to pay.

Adoption deeds

391. A fixed fee of Rs.50 shall, be levied for the registration of an adoption deed whether or not the deed refers to Immovable property to which the adoptee becomes entitled.

Affidavits.

392. The Registration fee payable for, a document of the type mentioned in order 312 shall be Rs.50 under article 1 (g) of the Table of Fees.

Agreement

393. On an agreement to sell or resell the registration fee shall be levied on the advance or earnest money and not on the market Value of the property intended to be sold. If however no advance or earnest money is mentioned in the document, the fee shall be levied on the market value of the property intended to be sold.
394. The registration fee on an agreement which varies the terms of a previously registered mortgage deed shall be levied on the value of the original deed subject to a maximum of Rs.50

395. Service agreements shall, for an assessment of the registration fee, be valued as shown below ;- 

(a) When the wages are expressed, the total wages for the whole period of service in the case of agreements for one year or less and the average wages for one year in other cases shall be taken as the value of the document.

(b) When the wages are not expressed and the parties do not choose to express them, the amount of advance, if any, mentioned in the agreement, shall be taken as value; and when no advance is mentioned, the document shall be treated as unvalued and assessed accordingly.

(c) When a service agreement is also a bond or mortgage, the higher of the two value annual wages or mortgage or bond amount shall be taken as the value of the document.

396. (a) Documents evidencing agreement to live as husband and wife, should be treated as not susceptible of valuation and should be assessed to registration fees under Article 1 (g) of the Table of Fees.

(b) As regards deed of divorce -

(i) in cases where consideration is expected, registration fees should be assessed on the consideration so expressed

(ii) if no consideration is expressed, the document should be assessed to registration fees under Article 1 (g) of the Table of fees.

**Appointments in Execution of Power**

397. An appointment in execution of power is not susceptible of money valuation and accordingly a fee of Rs.100 under Article 1 (g) should be levied in respect or documents of this kind

**Cancellation or Revocation Deeds**

398. The registration fee for a deed of cancellation or revocation shall be that leviable on the original document provided that when the cancellation or revocation is in respect of a portion of the property or the value of the entire property is valued differently from that mentioned in the original document, the fee shall be levied on the value of the property as set forth in the deed of cancellation or revocation, subject to a maximum of Rs.50

399. The fee for a deed of cancellation of a will shall be that leviable on the original will cancelled subject to maximum of Rs.50

**Chit and Kuri Agreements.**

400. The fee to be levied for a "chit" or a" kuri " agreement or for a security bond executed by the manager of a chit fund or a kuri shall, when -no consideration as
specifically mentioned in the document, be calculated on the value of the full amount or subscriptions payable by the members of the association periodically whether fortnightly, monthly or annually but shall in no case exceed twenty rupees.

40l. The registration fee leviable on a deed of Security Mortgage executed by the Foreman for the proper conduct of chit in favour of the Registrar of chits will be under Article 1 (a) of the Table of fees.

Contracts for the Collection of Minor Product

402. In assessing the registration fee on contracts for (i) the collection of minor produce such as tangedu or avaram bark; or, (ii) the usufruct of trees and topes such as toddy and fruit referred to in order 271 the value shall be calculated on the principle laid down in Order 383 (a).

counterparts

403. (a) When a document and its counterpart are presented for registration on the same day and the latter alone is registered in the first instance, the full fee shall be credited to that document and when the other document is registered the fee leviable on a counterpart shall be credited to it.

(b) Neither the stamp-vendor’s endorsement on a document nor a certificate under section 16 of the Indian Stamp act, 1899 shall be taken into account in calculating the fee leviable for the registration of a counterpart under, Article 1 (j) of the Table of Fees.

(c) The Registration fee on a document engrossed in diglott shall be the ordinary registration fee that would be leviable were the document drawn up in a single language, irrespective of whether the parties treat both the texts or, only one of them as the entire document.

(d) The fee leviable on the counterpart of a document in diglott is governed by Article 1 (j) of the Table of Fees.

Leases.

404. (a) In the case of an agricultural lease in which a percentage of the produce is reserved as rent and the quantity of the produce or the value thereof is not specially stated

(i) if the lease is for a term not exceeding one year the rental value shall not be deduced from the stamp if any, borne by it. Fees shall be levied under Article 1 (g) of the Table of Fees; and

(ii) If the lease is for a term exceeding one year or for an indefinite period and is unstamped or bears a stamp not sufficient to cover an average annual rent exceeding Rs: 100, the rental value shall be calculated at the maximum rent recoverable under an unstamped lease, VIZ Rs.100.

(b) If in an agricultural lease the lessee undertakes to perform agricultural service such as planting of trees, such service forms part of rent. If no value is assigned to such service the fee shall be levied as in clause, (a) (i) in the case of a lease for a term less than
one year; if it is of the kind referred to in clause (a) (ii) and the value of the rental other than service is less than Rs. 100, the rental value shall be taken as Rs. 100, as in clause (a) (ii).

405. Where in a lease the lessee undertakes to effect improvements by way of addition to the buildings, etc., the value of the improvements should be deemed to be a premium and added to the annual rent for assessing the registration fee payable. This principle is applicable for stamp purposes also. (Order 332) (B P. R. No. 3227, 18th June 1946.)

406. A lease for an indefinite term should, whether the rent is stated to be payable daily or monthly or otherwise be stamped under Article 35 (a) (viii) of Schedule 1 of the Indian stamp act (Tamil Nadu Amendment) Act 1958 and, assessed to registration fee on the Average Annual Rent which would be payable for the first ten years if the lease continue so long.

407. Mining lease containing a clause embodying an agreement to sell machinery, buildings etc., that may be erected on the leased premises, shall be treated as evidencing two transactions requiring the total of the fees leviable for a lease and an agreement to sell. If no value is given, the registering officer shall determine the value of the machinery, etc dealt with in the document and levy fee on the value so determined.

408. Where in a lease, rent for a part or the whole of the lease period is paid in advance such payment shall be treated as money advanced and added to the value and the registration fee shall be levied on such total value as per Article 1 (e) of the Table of Fees.

409. Transfers and surrenders of leases shall be assessed to registration fee on the amount of consideration inclusive of the value of improvements, if any, or, when no consideration is expressed, on the value of the original lease.

NOTE : In the Case of a transfer of lease to a third person, the payment by the transferee to the transferor (lessee) of an amount equivalent to the advance money, if any paid by the latter to the lessor on the original lease is “consideration” for the transfer within the meaning of this order. In a surrender of lease however, the repayment by the lessor to the lessee of the advance or of rent prepaid is not "consideration" for the surrender. Where only a portion of the leasehold right is surrendered without consideration, fee should be levied on the value of the original lease. (i.e. the annual rent plus the advance repayable if any on the expiry of lease period and the premium paid.)

410. (a) A kanom deed containing an acknowledgement of receipt of the value of improvements has been held to be a mortgage with possession, and in calculating the consideration the ascertained amount of compensation for the improvements shall be included.

(b) The provision for compensation for improvements in re-conveyances and releases, and surrenders and transfers of leases shall accordingly be taken in to account in calculating the value in assessing the registration fee.

MORTGAGES

411. In mortgages, only the principle secured shall be taken into consideration.

412. It is not necessary that the document by way of collateral or additional security should be by the same party to the first loan transaction. A document purporting to be an
additional security offered by way of further assurance for the loan already advanced to another on the strength of a mortgage would fall within the scope of Article 1 (h) of the
Table of Fees (G.o. Ms. No. 861, Revenue, dated 2nd March 1963.) (R.G. 1963--Page 91.)

NOTIFICATIONS UNDER SECTION 10 OR SECTION 12 OF THE TAMIL NADU TOWN PLANNING ACT.

413. The fee payable for a notification under section 10 or section 12 of the Tamil Nadu Town Planning Act, 1920, which is registered with reference to rule 50-A of the Tamil Nadu Town Planning Rules, shall be Rs.20 in accordance with Article 1 (g) of the Table of Fees.

PARTITION DEEDS AND DISSOLUTIONS OF PARTNERSHIP.

414. (a) (i) In the case of a partition deed or of an award by means of which property is divided, the Net value of the property (i.e., the gross value minus such encumbrances as are charged specifically on it) shall be taken as the value for registration purposes.

(ii) In the case of a dissolution of partnership, the net value of the partnership property (i.e., the gross value minus the joint debts due from the partnership) shall be taken as the value for registration purposes. If the net value of the whole property is not expressed but only that of a specified share or of shares which bear a definite proportion to the entire partnership property, the value of the partnership property shall be calculated from that of the part. Where, however, the value expressed is that of an indeterminate share or shares, the registration fee on the dissolution shall be levied in the manner laid down in Article 1 (g) of the Table of Fees.

(b) This principle is, however, not applicable to settlements and wills.

(c) In calculating with reference to Article 1 (f) of the Table of Fees the registration fee on a partition deed which affects ryotwari land, any liability specifically charged on the land shall be deducted from the true market value of the land, if mentioned, land if the net amount equals or exceeds twenty-five times the annual assessment, the fee shall be charged only on such sum of twenty-five times the assessment; if the net amount is less than twenty-five times the annual assessment, the fee is chargeable on the net amount ascertained by the above process.

(d) Where the market value of ryotwari land is not mentioned in a document the value of such land shall be taken at twenty-five times the Government assessment and added to the value of other property, if any, divided. In such a case, the amount of liabilities specially charged on the other property shall alone be deducted from the value of that property.

(e) Where the properties divided consist of ryotwari lands twenty-five times the assessment of which is given as well as other property whose market value is given, the amount paid by one sharer to the other for equalization of the shares shall be added to the share of the person receiving it and deducted from the share of the person giving it, if the market value of the property falling to the share of the person giving the amount is larger than the amount given for such equalization.

(f) When in a partition deed or a deed of dissolution of partnership, the liabilities exceed the assets, the minimum registration fee of rupees two shall be levied. Where such a dissolution of partnership is in addition a release, a fee of rupees two only shall be levied for the latter also.
(g) Article 1 (f) of the Table of Fees requires that the value of the separated share at shares on which stamp duty is payable shall be taken as the value. In determining the value of a separated share the principles explained hereunder shall be applied:

(i) The share should relate to the property which the co-owners divide or agree to divide in severally.

(ii) Property which the co-owners agree to divide in severally at a future date should be included in the calculation.

(iii) Property wholly set apart for such purposes as the maintenance of parents hold the marriage of minors is not property which the co-owners divide or agree to divide in severalty.

(iv) The value of the share not of the property, should be taken into consideration.

The principles set out above are deductible from the definition of instrument of partition in section 2 (15) and the provision in Article 45, Schedule 1, of the Indian Stamp Act as regards its valuation for stamp duty. The following are illustrative cases:

Illustration (i).-A, B and C enter into an agreement for the division of property of the value of Rs.1000 setting apart property of the value: Rs. 300 for their common enjoyment and dividing the remainder in severalty, A's share being worth Rs. 300; B's Rs.200 and C’s Rs.200.

The value of the property set apart should be excluded.

Illustration (ii) -A and B enter into an agreement for the division of property worth Rs. 1000,-stipulating that a portion worth Rs. 200 shall be settled on their mother and the reminder divided in equal shares.

The value of the property settled on the, mother should be excluded.

Illustration (iii).- In the case cited in illustration (ii), the co-owners agree that the property settled on the mother shall be for her lifetime and that after her death it shall be divided in equal shares.

The property settled on the mother is property which the co-owners agree to divide in severalty, and its value should be included.

Illustration (iv)-In the case cited in illustration (ii) the co-owners do not specify how the property settled on the mother shall be, divided after her death.

The property settled is not property which the co-owners agree to divide in severalty and should be excluded.

Illustration (v).- A and B enter into an agreement for the division in equal shares of property of the value of Rs. 1,000. A takes property worth Rs. 800 and pays Rs. 300 in cash to B who takes property worth Rs.200

The value of the share (Rs. 500) not of the property, should he taken into consideration. The amount to be paid in cash should not he added to the value of the property forming the subject of division.

Note - The Board of Revenue has held that in determining the stamp duty leviable on partition deed containing dispositions in favour of relation or dependants the criterion should be whether the provision is essential to the partition, and that where it is not
essential e.g. provision for the maintenance of parents, etc., the document should be treated as a settlement also, under section 5 of the Stamp Act Provision for maintenance of parents, etc, should be assessed to stamp duty as settlement also only when such provision is not essential, which will depend as circumstances of each case.

Ratification deeds.

415. The registration fee for a supplemental deed falling under section 4 of the Indian Stamp Act. 1899 shall be same as the fee leviable upon the original document, subject to a maximum of Rs.10.00.

Receipts.

416. The value of a receipt for payment made should be calculated with reference to the amount for which it actually purports to be a receipt, previous payment mentioned in the receipt by way of recital being excluded from the calculation.

417. (a) In the case of a document acknowledging the payment of money due under previous deeds of which some have been registered and others not, the fee leviable on, the amount due under the registered deeds shall not exceed the maximum of Rs.10 prescribed in Article 1 (i) of Table of Fees and that on the sums due under the unregistered deed shall be at the ordinary rates under Article 1 (a) of the Table or Fees; but the total fee shall not exceed the amount leviable at the ordinary rates on the aggregate amount mentioned in the receipt.

(b) A receipt for money stipulated to be paid to a beneficiary under a registered will is chargeable with fee at ad valorem rates under Article 1 (a) and not under Article 1 (i) of the table of Fees.

RECTIFICATION DEEDS

416. (a) A deed of rectification which by itself creates, transfers, limits, extends, extinguishes or records rights [Order 300 (a)] shall, for purposes of stamp, be treated as taxable under the item of the schedule under which it falls. In such cases, when the consideration for the transaction is expressed, the stamp duty as well as the registration fee shall be levied on the amount of the consideration so expressed. Where no consideration is expressed the value of the right dealt with as shown in the document shall be taken. If however neither the consideration nor the value is expressed, the value and the fee to be levied shall be governed by clause (g) of Article I of the Table of Fees.

(b) In the case of a deed of rectification which does not create, transfer, limits, extend, extinguishes or records any right or liability, the registration fee shall:

(i) where no consideration for the transaction is expressed, be the same as the fee leviable on the original document subject to a maximum of Rs.10.00 and

(ii) where the consideration is expressed be levied on the amount of consideration expressed subject to the same maximum of Rs.10.00

Releases.
419. (a) In a release deed previous payments mentioned should be taken into consideration in assessing the registration fee, as the relinquishment is made because of the receipt of the entire amount.

(b) In cases of benami release the registration fee shall be levied on the value of the property and not on the consideration.

Sales.

420. A sale deed for Rs. 4,000 was executed on 18th January 1969. A part or the consideration amount was reserved to be paid before the Sub-Registrar. Subsequently on 25th March 1969, the amount stipulated to be paid before the Sub-Registrar was received by the executant and recitals relating to the receipt were entered in the document and signed by the executant and the witnesses....

The registration fee leviable in this case, is on Rs. 4,000 under Article 1 (c) of the table of Fees.

Security Bonds.

421. Security bonds executed under the provisions of any law or under the orders of the Government of India or of any State Government for the performance of any Public duty or act in which the public are interested sometimes contain, besides the usual declaration that the executants bind themselves in a certain sum, a proviso naming (1) another sum, Which may be equal to or higher than the amount named in the declaration, as the maximum amount recoverable upon breach of the conditions or, (ii) a sum as the amount recoverable upon such breach in addition to that mentioned in the declaration. In assessing the registration fee on such documents the maximum amount recoverable which in the first case is the penal sum mentioned and in the second case the total of the amounts mentioned, shall, with reference to the exception to section 74 of the Indian Contract Act, 1872, be taken as the value of the document. The same ruling applies to bail bonds, recognizances or other instruments of the same nature.

Note: Bonds executed under the provisions of the Local Boards Acts fall under this category.

Wills

422. In assessing the registration fee on a will under the proviso to Article 5 (2) of the Table of fees, the words "property dealt with" used in the proviso should be understood as referring to the property devised by the will and existing at the time of execution of the will and any recital in the will regarding future acquisitions by the testator shall be ignored.

Fee for Safe Custody of Documents

423. The period of 10 days ruling which a safe custody fee is not leviable on a document shall be calculated from the date entered at foot of the receipt as the date on which it will be ready for delivery or the date of the final certificate of registration or refusal whichever is later or when the date on which the document will be ready for delivery has been intimated by means of a notice, with reference to the probable date of the receipt of the notice by the party.

424. For the levy of a safe custody fee, both the original and the duplicate or duplicates of a document shall be treated as one document.
Fee Under Article I (1) of the Table of Fees

425. (a) For purposes of Registration Rule 34, the expression registration fee excludes the extra copying fee.

(b) In the case of documents presented for re-registration under the orders of the District Registrar no extra copying fee is leviable.

Continuation of Searches

426. With reference to Note 2 under Article 13 of the Table of Fees, search fees at concessional rates should be levied in respect of second and subsequent applications for the continuance of a search.

Fee for Certified Copies

427. The copying fee leviable under Article 14 (1) of the Table of Fees shall be calculated the aggregate number of words in the languages and not separately on the number of words in each language in respect of documents containing words both in English and in the language of the registration sub-district.

Fees under Article 17 of the Table of Fees.

420. The following instructions shall be observed in levying fees under Article 17 of the Table of Fees:

(a) Fees under Article 17 (1) (e) :- (i) The fee for intimation shall be levied in addition to the postage charges for sending intimations of the revocation of the Power-of-attorney to other offices; in case such intimations are required to be sent to other offices.

(ii) No notice fee is leviable when a power-of-attorney is revoked by a document presented for registration unless a separate notice is given in addition to the document presented for Registration.

(iii) The fee is not leviable for the intimation sent in the form of a memorandum under Order 763 (b).

(iv) If the fee is not paid the notice of revocation should be returned to the presentant calling for the payment of the fees.

(b) Fees under Article 17 (1) (g) :- The words “in whose favour the receipt have been drawn up” do not refer to a nominee.

(c) Fees under Article 17 (1) (h) The fee shall be levied only if there is an application for a refund. No application however need be called for.

(d) Fees under Article 17 (2) (a) – If a protest petition is received through post, unaccompanied by the fee payable, the fee shall be called for from the party and, no action shall be taken on it until the receipt of the fee.

(e) Fees under Article 17 (2) (b) :- The fee under Article 17 (1) (b) (iii) shall not be levied in respect of a person if fee under the Article 17 (1) (b) is levied at the same time.

429. A separate application fee shall be levied on each occasion a petition is presented under Article 17 (2) (b) (iii) of the Table of Fees for keeping a document pending appearance of the executing parties.
Exemption of Co-operative Societies from fees

430. The following notification has been issued by Government granting concessions of a general nature in regard to fees payable under the Registration Law, by Co-operative Societies and Land Mortgage Banks.

Notification I.

"In exercise of the powers conferred by clause (b) of section 43 of the Tamil Nadu Co-operative Societies Act, 1961 (Tamil Nadu Act 53 of 1961) and supersession of all previous notifications on the subject, the Governor of Tamil Nadu hereby remits one half of all the fees payable under the Law of Registration for the time being in force, by or on behalf of any Co-operative Society for the time being registered or deemed to be registered under the said Act or in respect of any instrument executed by, or on behalf of, or in favour or any officer or member of such a society, and relating to the business thereof; provided:

(a) That fees at the full rates be payable in respect of documents of the value exceeding Rs. 5,000 and applications for encumbrance certificates for loans exceeding Rs. 5000;

(b) that no fee shall be payable in respect of applications for encumbrance certificates for loans not exceeding Rs. 5,000 made by Co-operative Land Mortgage Banks;

(c) that in cases not falling under clause (b) above, the fee payable in respect of each application for encumbrance certificate applied for by a Land Mortgage Bank in respect of properties situated in one and the same registration sub-district be reduced to that chargeable for search for entries of documents relating to one and the same property or in favour of one and the same individual irrespective of the result of the search as regards the number of ownership.

NOTE :- Registering officers will note that the concessions mentioned in clause (b) and (c) of the above notification are temporary. They should watch for their extension from time to time.

431. The nature of concessions granted to other types of Co-operative Societies is as given below :-

<table>
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<th>Types of Societies</th>
<th>Nature of concessions granted</th>
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<tr>
<td>1. Industrial Co-operative Societies for</td>
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<td>workers and State and District Industrial</td>
<td>irrespective of the value.</td>
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<td>Co-Operative Societies.</td>
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<td>2. Khadi Co-operative Societies.</td>
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<td>3. Gramdhan and Sarvodaya Societies</td>
<td>Full exemption granted for fees payable for</td>
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|                                            | registration and for obtaining encumbrance certificates.
4. Harijan Societies and Harijan members Full exemption granted from fees of Co-operative Societies, payable for registration and for,

obtaining encumbrance certificate.


432. The concessions mentioned in orders 430 and 431 above, apply to the payment of all fees under the Registration Act including ;- 

(i) fees for attendance at a private residence or at a jail in connexion with the registration of a document, and for the services of a female to examine gosha ladies unwilling to appear before a registering officer.

(ii) safe custody fee for a document which remains unclaimed for over fifteen days after  Registration :

(iii) fees for issuing summonses and commissions ;

(iv) fine leviable under section 25 or 34 of the (Indian) Registration Act, 1908, for delay in the presentation of a document or in the appearance of parties.

(Note :- The remission of Fees under Orders (430 and 431) does not cover the charge payable under Registration Rule 109 for the return of documents by post or the travelling expenses incurred by officers and peons in connexion with attendance, of private residence.)

433. The copies or, extracts of the by-laws and copies of certificates of registration of co-operative societies operating within the jurisdiction of a registration office shall be preserved permanently between record boards with an alphabetical index in Form No. 13 placed on the top of the bundle.

FEES FOR RE-REGISTRATION AND REGISTRATION ON APPEAL

434. The full fees shall be levied for, the re-registration of a, document which is effected under section 21 of the Registration Act.

435. If a document executed by two persons is registered inadvertently on the admissions of execution by only one of the executants, it may be registered again on the admission of the remaining executant without the levy of a second fee from him, the fact being reported to the District Registrar.

436. When it is directed on appeal that a document which has been registered as regards some of the executants and refused registration as regards others shall be registered also as regards the latter, a second Registration fee shall not be levied. When the document is presented again for registration but copying fee at the rate prescribed in Article 14 (4) of the Table of fees for the portion to be copied by the department shall be levied.

Fines and Presentation and appearance after the prescribed period.

437. (a) The fee for the registration of a document and the penalty if any, leviable under sections 25 and 34 of the Registration Act shall be collected from the party before the explanation for the delay is submitted to the District Registrar. In cases in which the
District Registrar declines to direct registration, the fee and the fine shall be refunded to the party, and if no appeal the District Registrar or a Court directs registration, the fee and fine originally levied shall be collected afresh from the party.

(a) When an executant of a document appears after the prescribed time (section 34) the registering officer shall ascertain from him the reason for the delay in appearance and after recording such reason shall call upon him to pay the penalty. Should he be unwilling to do so, the claimant shall be called upon to pay the penalty whether or not he be present at the time of the executant's appearance, and the registering officer shall obtain from him an application for registration under section 34 and forward it to the District Registrar together with the executant's explanation for the delay. In the event of the claimant not being present at the time of the executant's appearance, there is no objection to the executant’s admission of the execution being recorded before the collection of the penalty from the claimant.

Procedure when fees are payable by Government.

438. Fees for registration of documents and for searches made on behalf of Government are not paid in cash to registering officers but are adjusted in the treasury accounts by debit to the department concerned and credit to the Registration Department. The departmental officer who presents or sends the documents or who requires a search to be made should give to the registering officer a contingent bill for the amount of fees due after ascertaining the same from the registering officer. The bill should be endorsed as payable to the Registration Department by transfer of credit at the treasury, the head of account to which the amount is chargeable being also specified thereon. The contingent bill will be treated as cash and sent by the registering officer to the nearest treasury, whether a district treasury or a sub-treasury, for the requisite adjustment to be made.

NOTE :- (I) In the case of documents relating to the Postal department, however, the fees may be received if paid in cash.

(2) In Forest department the fees due to the Registration department or credited by the Forest Officer himself in the Forest Account to “XV. Registration” by debit to “70 Forest” and a certificate is forwarded by the Forest Officer to the registering officer that the amount has been credited to “XV Registration”. On receipt of the certificate the Registering officer shall include the amount in his accounts of the month in which the adjustment was made. In statement IV (a) of the month, the amount thus adjusted shall be specified in a foot-note.

(3) The expenses of registering security bonds of ministerial officers to the High Court are borne by the Government. (G.O. No. 54 Judicial dated 20th February 1897.) The fees for obtaining encumbrance certificates in the case of securities furnished by such officers is also borne by the Government. (G. o . Ms No. 1996, Home, dated 28th May 1937).

Contingent bills for obtaining encumbrance certificates in the case of securities furnished by ministerial officers in courts subordinate to the High Court and for the Registration of their security bonds drawn by a court or by the Stamp and Revenue departments in favour of the Registration department will be sent to the registering officers in duplicate. The officer shall, immediately after a bill is cashed, return the
duplicate copy after noting therein the date of encashment for incorporation in the accounts of the court or the Stamp and Revenue departments concerned. *(G.O.Mis. No. 961, Finance, dated 12th December 1925 and Mis No.636, Finance dated 6th August 1926).*

439. In all cases where fees are payable to this department by other departments of Government, but are not actually paid by means of contingent bills, at the time documents are presented for registration or applications for searches are received, provisional receipts acknowledging the receipt of the documents or applications as the Case may be shall be granted, specifying therein the amount due to be adjusted by means of a contingent bill. When the contingent bill itself is received subsequently, a note of the adjustment made shall be added on the counterfoil of the receipt granted and attested by the registering officer.

440. (a) In all cases of acquisition by private treaty of land for public purposes, documents should be executed and registered, the fees therefor being borne by the Government. Such documents need not be on stamped papers.

(b) Fees for searches encumbrances in respect of such land shall be payable at the ordinary rate and shall likewise be borne by the Government. *(G.O. No. 999, Revenue, dated 1st May 1920 and No. 1308, Revenue dated 7th June 1920).*

Exemption

441. In cases of exemption granted under article 1 (k) of the table of fees such exemptions are only in respect of registration fees; other fees such as extra copying fee, fees under section 30 of the Registration Act, fees for district copies and memoranda and fees for duplicates should be collected in full in all such cases.

CHAPTER VII

Minute Book.

442. The minute book referred to in Registration Rule 31 shall be maintained in Form Registration, II-I09 vide appendix X.

443. (a) In this book shall be entered a brief record of each day's proceedings in respect of every document on which a presentation endorsement has been made and which is neither admitted to registration nor refused registration on the day of presentation, such as a document presented for registration and returned for correction under rule 27 (ii), a document put aside pending appearance of parties or witnesses, or a document pending reference to the District Registrar. Proceedings in respect of a will or authority to adopt presented under section 41 (2) or of a document presented for registration after the death of executant or the executant of which dies before admitting execution shall be excluded.

(b) This record shall also include references to the following :-

(i) Documents which ought to be presented for registration in a different office but which have been accepted for registration through oversight and have been returned for presentation in the proper office, after the presentation endorsement has been made;
(ii) Documents presented by a party not entitled to present the same and returned after the presentation endorsement has been made, for presentation by the proper person.

(iii) Documents adopted for registration but returned unregistered at the request of the party presenting them; and

(iv) the return of a sealed cover containing a will on the ground that it is not sealed or that it has not been superscribed with the name of the testator and that of his agent (if any) and the nature of the document (section 42 of the Act).

444. (a) The entries relating to a document shall be made by the registering officer who deals with the document. Each entry shall be attested with the initials of the registering officer and shall be dated by him.

(b) In a District Registrar's Office, two-minute books shall be maintained, one for the proceedings of the District Registrar and the other for those of the Joint Sub-Registrar or Joint Sub-Registrars. In a sub-office, the proceedings of the Sub-Registrar and of the Joint Sub-Registrar shall recorded in the same book.

445. The serial numbers to be given in column I of the Minute Book shall be in a separate series for each calendar year.

446. Minutes relating to document dealt with under Rules 58 and 69 of the Rules under the Registration Act and to impounded documents need not be given any serial number and columns 2 and 3 of the Minute Book need not also be filled up in such cases.

447. The minute entered in column 5 of the register shall be brief, but at the same time adequate description of the document concerned, such as nature and value, date of execution, names of the executants and claimants shall be furnished. The registering officer shall affix his initials with date at the end of each entry in column 5 of the Minute Book after making the entry himself. He shall not delegate the work of making the entries in the Minute Book to any of his subordinates.

448. In a Sub-Registry Office when more than one Sub-Registrar is working, each sub-Registrar shall make the entries in the Minute Book in respect of documents dealt with by him.

449. A registering officer may grant copies of the notes of statements recorded in the Minute Book to parties to the proceedings in which such statements were made and to parties claiming title through them as persons interested in affirming or denying the truth of such statements, but save to persons so interested, he is not bound to give such copies.

CHAPTER VIII
Time for presentation of documents and appearance of parties

450. The time allowed for presentation for documents and for appearance of executant under sections 23, 25 and 34 of the Registration Act shall be calculated by the Gregorian calendar and in computing the period of time so allowed, the date of execution shall be excluded with reference to the provisions of section 9 (i) of the General Clauses Act, 1897 extracted below:
"In any Act of the Central Government or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of excluding the first in a series of days or any other period of time, to use the word “from” and, for the purpose of including the last in a series of days or any other period of time, to use the word "to".”

Section 10 (i) of the same Act, quoted below, is applicable also to proceedings under the Registration Act:

"Where, by any Act of the Central Government or Regulation made after the commencement of this Act, any Act or proceeding is directed or allowed to be done or taken in any Court or Office on a certain day or within a prescribed period, then, if the Court or Office is closed on that day or the last day of the prescribed period, the Act or proceedings shall be considered as done or taken in due time if it is done or taken on the next day afterwards on which the Court or Office is open".

NOTE :-(1) This concession is applicable also to the period allowed for taking back document after registration, but not to subsequent periods of delay in presentation, appearance or claiming documents, e.g. if a document is presented for registration eight day after the expiry of four months from the date of execution and if the last day of the fourth month or if the last day of the week after the expiry of the fourth month happens to be a holiday, the fine leviable will be for a delay of eight days and not for seven days excluding the holiday.

(ii) This concession is also applicable to the time limit of one week referred to in note (2) ii Article 13 (2) of the Table of Fees.

451. Sub-section (1) of section 34 of the Registration Act provides that no document shall be registered, unless the persons executing the document or their representatives, assigns or agents authorized in manner set out in section 33 thereof appear before the registering officer within the time allowed for presentation of the document. Under section 23 of the aforesaid Act a document can be accepted for registration, if it is presented for that purpose to the proper officer within four months from the date of its execution. But this period for presentation may be extended under section 25 of the Act for a further period of four months on payment of a fine at the rates specified in rule 34 of the rules under the Registration Act. The proviso to section 34 (1) of the Act also allows a further, period of four months (in addition to the time allowed under sections 23, and 25) within which to appear on payment of fine under the aforementioned rule of the Act in addition to the fine paid under section 25 of the Act. The result is that while the maximum period for presenting an instrument for registration is eight months, the maximum periods allowed for appearance of executants is twelve months from the date of execution. The following illustrations indicate the application of the provisions of sections 25 and 34:-

(i) A document was presented within four months. Fine only for delay in from the date of execution and the executant appearance.
appeared after four months and within eight months from the date of execution.

(ii) A document was presented after four months and within eight months from the date of Execution and the executant appeared on the date of presentation.
(iii) In the case illustrated in item (ii), above, the executant appeared within four months after, the date of presentation and within 12 months from, the date of execution.

452. (a) A Sub-Registrar with whom an application under section 25 (2) or 34(4) is lodged shall forward the same to the District Registrar along with a statement in form No. 14 and a copy of deposition recorded as required by rule 150 (i) (g).

(b) It is only when one or both of the two conditions, urgent necessity or unavoidable accident is made out that the District Registrar can excuse the delays under sections 25 and 34.

(c) If the District Registrar is not satisfied with the reasons given for the delay, the order passed by him should contain his finding that he was not satisfied that the delay was due to urgent necessity or unavoidable accident.

(d) All orders passed under sections 25 and 34 of the Act shall be signed by the District Registrar himself.

453. The accepting of a document for registration after the expiration of the period mentioned in the Registration Act has been held to be not a mere defect in procedure within the meaning of section 87 of the Act. The registering officer who registers a document so presented acts without authority. (Woodman's Digest of Indian Law Cases, 1902, 7416.)

454. (a) There is in law no limitation for the actual fact of registration or refusal provided that the requirements of the Act have been complied with in the matters for which a limitation of time is provided. (I. L. R 11 Calc. 750 and I.L.R 16 Calc., 189.)

(b) The period of time necessary for obtaining adjudication of stamp duty under the Stamp Act cannot be discarded from the periods prescribed in sections 23, 24, 25 and 34 of the Registration Act; but there is no objection to the completion of the registration of a document which has been impounded and forwarded to a District Registrar and which is received back from him after the expiration of the time prescribed, provided that the document has been presented and execution has been admitted within the periods prescribed in those sections.

(c) Where an insufficiently stamped document is presented by the claimant and the executant does not appear of his own accord to admit execution, summons for his appearance may be issued with reference to Registration Rule 28 (iii), and his admission of execution recorded on the document before the document is impounded and forwarded to the District Registrar.

455. A document executed by parties some of whom reside in, and some out of India may be dealt with under sections 23 and 25 instead of under section 26 of the Act, if the presentant so desires.

456. Where an agent appears to present a document or to admit its execution, the explanation required by section 25 for delay in presentation or that required by section 34...
for delay in appearance may be obtained from him for the delay both by the principal and by himself.

457. The appearance of an executant referred to in section 34 is not restricted to his voluntary appearance but includes also his appearance under coercive process. Accordingly, whether the executant appears voluntarily or under coercive process, the delay in his appearance should be proved to be due to the causes mentioned in the proviso to that section.

458. Where a District Registrar had passed an order directing that a document be accepted for registration on payment of the prescribed fine under section 25, it was held that it was not competent for the successor in office of the District Registrar to go behind the order of his predecessor which was given in pursuance of the discretionary power allowed to a District Registrar to accept documents for registration after the time prescribed. (*I. L.R. All. 460.*)

459. When a document the registration of which has been refused for delay in presentation or in appearance is represented for registration under an order passed by a District Registrar on appeal or under an order of a Civil Court, a penalty shall be leviable for the delay based on the date of original presentation or appearance.

460. For the purposes of section 77, the period of thirty days within which a document has to be presented for registration after the passing of a decree of a Court directing its registration shall be reckoned not from the date the decree bears but from the time it was actually drawn up and signed by the Judge. (*I.L.R.38 Madras 291,S.A.811 of 1912.*)

**CHAPTER IX**

**EXAMINATION OF EXECUTANTS AND WITNESSES**

**General**

461. When examining a person under the provisions of the Registration Act, it is not absolutely necessary to put him on oath. Section 63 of the Act leaves the matter to the discretion of the registering officer. Whether the administration of an oath is necessary or not in any case will depend on the circumstances of the case.

462. The examination of a party by a registering officer is, under section 34 of the Act, confined to matters pertaining to (1) the fact of execution, (2) the identity of parties and (3) the authority of those who appear as representatives, assigns, or agents and as regards the provisions of section 47-A of the Stamp Act. It is not within the province of a registering officer to compel a party to make a statement regarding the receipt of consideration although he is bound to record a voluntary admission of receipt of consideration. It is not also within the province of the registering officer to suggest any modification or alteration to a document or to put any interpretation on the document other than that which the terms expressly convey.

*Pardhanashin and Gosha ladies*
463. (a) A registering officer or a commissioner appointed by him has no power to demand in the case of a pardhanashin lady the withdrawal of the purdah;

(b) A registering officer or the commissioner appointed by him must be satisfied that the purdah lady whose evidence is required is the person actually examined and must himself hear what she says. He shall take care to obtain that admission of execution from the executant's own lips. The mere statement of relatives or other persons accompanying her is not sufficient. The terms of the document shall be explained to the executant and if, while admitting execution, she objects to any of the terms, such objection shall be recorded in the deposition book by the Sub-Registrar or in a separate sheet by a commissioner.

(c) The examination referred to in sections 33 and 38 of the Act is not a "face to face" examination in the case of a purdah lady, in the sense that the registering officer or commissioner sees the face of such lady. Her evidence or admission may be given from behind a purdah or screen or a partially closed door or from within a closed palkee or any other form of concealment, but she must give her evidence or make her admission direct to the registering officer or commissioner who must record what she says, not what somebody else (as for instance a hammamnee) says she says. An exception to this rule is when a sworn interpreter is employed in a case in which the evidence or admission has to be recorded by a person ignorant of the language spoken by the purdah lady. (G. O. No. 995, Judicial, dated 13th May 1895.)

(d) For the examination of a gosha lady who may decline to appear before a registering officer, it is therefore necessary to engage the services of a hammamnee who will act as an interpreter.

(e) Whether the hammamnee identifies the lady or not, her signature shall be taken invariably in the registration endorsement after recording a deposition from her as to any special marks of identity of the lady behind the purdah who admits execution of the document and as to the thumb-impression having been obtained from, and the consideration amount, if any, having been paid to the same lady.

464. (a) A gosha lady may be permitted to present a document for registration or to receive or make payment of consideration money or to receive or deliver goods through a hammamnee the registering officer may satisfy himself as to the fact of presentation by the lady or the receipt or payment of consideration money or the receipt or delivery of goods by the lady by putting question and hearing her replies although he may not see her face. He shall invariably record a deposition from the gosha lady in regard to these matters as well as admission of execution.

(b) Special care shall be taken in the identification of pardhanashin ladies who should ordinarily be identified by relatives with whom the lady does not observe gosha. If relatives are not available, identification may be made by servants or other persons who are admitted behind the purdah. In either case their depositions shall also be recorded.

(c) The services of the identifying witness shall also be utilised to help the hammamnee in obtaining the thumb impression of a gosha executant.

Admission of Execution
465. (a) The admission required under section 35 of the Registration Act (XVI of 1908) is admission of the execution of the document. It is not enough for the person, who is the ostensible executant to admit his signature on a paper on which, it may be, the document is ultimately engrossed. The identity of the paper on which the signature occurs is not sufficient. If a man says that he signed a blank paper on the representation that it was required for presenting a petition or if a man signs a completed document on the representation that his signature or thumb-impression is required as an attesting witness, that admission of the signature or thumb-impression in those circumstances cannot be construed to be an admission of the execution of the document. Far from its being an admission it is clear and unambiguous denial of the execution of the document. He must admit in order to attract the provisions of section 35 (1) of the Act, that he signed the document, viz., a sale deed or a mortgage deed or a lease deed as the case may be. The power of a Court under section 77 of the Act is the same as that of the sub-Registrar whose duty it is to register the document. The same considerations should guide the court in directing registration under section 77 which guide also the Sub-Registrar. Where, however, a person though admitting his signature to the particular document, viz., a sale deed, a mortgage deed or a lease deed, etc., presented for registration, states that he signed it as he was put in such fear of bodily injury to himself or to those in whom he is interested as to bring the case within the offence of extortion as defined in the Indian Penal Code, the registering officer is bound to register, for the reasons that the execution of the document is admitted by the executant and that the objection which affects the validity of the document as between the parties thereto cannot be enquired into and adjudicated upon by the registering officer. (I. L. R. 1950, Madras, Page 709)

(b) Where a person admits his signature to a document but states that the date of the document, that is, the date from which the transaction evidenced by it is to take effect, or some other material provision contained therein has, since its execution, been altered fraudulently, the registering officer shall refuse to register, because the alleged executant denies execution of the fraudulently altered document and the admission as to the signature is only and admission of the execution of the original or unaltered document to which such signature was affixed.

In Guruvayya v. Venkata Rathnam, the person, in whose favour two documents were executed, the one a sale-deed and another a mortgage, with the help of certain acids removed the writing in the body of the documents leaving the signature intact and converted the two documents into sale-deeds and presented them for registration. The executant denied the execution of the documents and the question was whether in view of the admission of the signature in the documents which was left untouched by the acid it was open to the Sub-Registrar to register the documents. It was contended in that case that the documents as presented to the Sub-Registrar for registration represented in substance the agreement between the parties and therefore they should be registered. In dealing with this contention Coutts-Trotter, C.J., observed as follows:-

"Is this Court to enter on a roving enquiry into the probabilities and surrounding circumstances and put itself the question: Does the document, whatever its history represent the substance of the agreement between the parties? In my opinion that is a wholly otiose and irrelevant inquiry. The Sub-Registrar has to ask himself merely this: Is this document now tendered to me to be registered actually in the state in which it was executed by the parties to it. In my opinion he would be exceeding his functions if he
went into a roving inquiry as to whether the substance of the document truly represented the agreement actually concluded. He is concerned alone with the form and not with the substance of the document”.

The registration of the document was ultimately refused. In that case the Sub-Registrar had before him a document, which contained admittedly the signature of the executant, but was on the face of it in an altered condition. It was held by the Full Bench that the proper course for the Sub-Registrar and the Court was to refuse to register the document in such circumstances.

The mere fact was the signature on a document is admitted is not treated as the execution of the document, so as to make it imperative duty of the Sub-Registrar to register it. The admission of the signature therein cannot be taken to be conclusive and as constituting admission of execution of the document. (1924 Mad., 810: 47 Mad. 833—Vide Sanjiva Rao’s commentary on Registration Act, 1905, fifth edition.)

(c) Where a person admits his signature to a document with knowledge of its contents at the time of execution, but is unwilling to correct the date of the document which is obviously incorrect, being anterior to the date of purchase of the stamp paper on which it is written as shown by the endorsement of the stamp-vendor, the document shall be refused registration for the reason that it is on its face false and no admission of execution would justify the registration.

(d) A registering officer cannot register a document whose execution is not admitted by the alleged executant. Execution of a document consists in signing a document written out and read over and understood and does not consist of merely signing a name upon a blank sheet of paper. To be executed, a document must be in existence; where there, is no document in existence, there cannot be execution. Where an executant clearly says that he signed on a blank paper and that the document which he had authorized is not, the document which he contemplated the statement is a denial, and not an admission of execution.

466. With reference to Registration Rule 150 (i.) the responsibility for determining whether the executant of a document is in a fit state of mind rests primarily with the registering officer: but in case of a will or other document registered at private residence when the executant is ill, a deposition shall be recorded from him testifying to the fact that he is conscious of what he is doing. In order to obviate any later allegations of a partisan attitude on the part of the registering officer, it would be appropriate if the actual questions put to the executant and the answers given by him are recorded verbatim in cases in which the executant is seriously ill.

**Depositions**

467. (a) The “Deposition books” referred to in Registration Rule 150 (ii) shall be bound books obtained on indent from the Director of Stationery and Printing.

(b) Before a book is brought into use, it shall be paged throughout in ink and the number of pages in the book shall be certified on the fly leaf by the registering officer.
468. When the execution of a document is denied, the statements of witnesses who are examined to prove the identity of the alleged executant shall be recorded in the deposition book, the signature of the witnesses being obtained at the foot of the depositions. The signatures need not be taken on the back of the documents.

Attesting Witnesses as Consenting Parties.

469. The question whether an attesting witness is a consenting party is one of fact to be decided according to the circumstances of each case. If a document recites that the consent of persons other than those who have signed as executants has been obtained to the transaction entered into by the persons calling themselves the executants, and such persons have signed the documents in token of their assent to the transaction, the persons who have given the consent should also be regarded as executants and their admission of execution recorded on the document. Accordingly, unless it is clear from the document itself, that the witness has signed it in token of his assent to the transaction, a registering officer need not examine an attesting witness as an executant.

Identity of parties

470. The identity of a party appearing before a registering officer shall, if practicable, be proved by the testimony of persons who are personally known to the registering officer himself or, when this testimony is not procurable, by the most trustworthy evidence available. The attesting witnesses to a document need not necessarily be examined in connexion with identification, since what is ordinarily required is not proof of execution but proof of identity. Moreover, it may often be inconvenient for such witnesses to proceed to the registration office from their villages, and they may, after all, be strangers or obscure persons with whose testimony the registering officer may not be satisfied.

471 (a) Registering officers shall guard against false personation in the registration of a document. In a village there are sometimes several persons bearing the same name or a person has several aliases. Whenever therefore, an identifying witness is examined, the inquiry shall be sufficiently specific to admit of the detection of false personation and of fixing the responsibility on a witness who may mislead a registering officer.

(b) Each identifying witness shall be asked to state the name and address of the person to be identified and also whether he is the person referred to in the document as the claimant or executant, as the case may be.

(c) It shall also be ascertained how the knowledge of the witness was acquired and for what period the witness has been acquainted with the party. An acquaintance formed in the registration office, while registration proceedings are going on, is not a sufficient qualification for an identifying witness. The testimony of an identifying witness shall be rejected if he has had no personal acquaintance but has merely been told the party's name for the purposes of the identification.

(d) In cases where a witness bears a relationship to the party, the fact shall also be ascertained and noted in the addition of the witness,
(e) Care shall be taken that identification does not become a trade among the petition-writers, Last Grade Government Servants and hangerson of an office. The testimony of persons who make such a trade shall not be accepted.

(f) When an identifying witness is also an attesting witness to document, the registering officer shall satisfy himself that the signature of the identifying witness corresponds with the signature in the document.

(g) The thumb-impression of an identifying witness shall be taken as contemplated by Registration Rule 60 (1). If the registering officer has any doubts as regards the identity of a witness.

(h) The District Registrars shall, during their inspection of sub-offices, note whether the instructions in this standing order are followed by Sub-Registrars and bring to the notice of the Inspector-General any cases of infringement.

**Thumb-Impressions.**

472. (a) The system of obtaining thumb-impressions for the identification of parties shall be worked with tact so as not to cause unnecessary offence or annoyance to the persons whose thumb-impressions are required.

(b) Two slabs shall be used in each office for spreading the ink. A dufter cloth shall be made available to parties for wiping off the ink from the thumb, and in important stations to which respectable parties are likely to resort, turpentine and soap shall also be kept handy.

(c) The impressions should be clear and distinct. Rolled impressions are always preferable, and only such impressions should be taken in all practicable cases.

473. A registering officer may, in his discretion, dispense with a thumb-impression in the case of a respectable lady who can sign her name.

474. With reference to Rule 60 (ii), impressions shall invariably be taken in the case of marksmen and illiterate women even if they are known personally to the Sub-Registrar.

475. Whether finger impressions are, taken or not, the signatures of the parties shall invariably be obtained in the thumb-impression register.

476. The signature of persons suffering from contagious disease shall also be obtained though the impressions are dispensed with under Rule 62. However, mark signature of such persons need not be obtained. A note as under shall be made in the case in such case.”(Name) Marks Man/Marks Woman-person suffering from contagious disease”.

477. The impressions shall be taken under the personal supervision and in the immediate presence of the registering officer himself who should be able to depose to that effect before a Court when necessary. The duty shall not be delegated.
478 (a) In the thumb-impression register the impressions shall be obtained in the
serial order of the document number.

(b) In the column provided for the purpose, the number, book and year of the
document in connexion with which an impression is taken shall be entered by the
registering officer. In the case of an attested power-of-attorney, the number assigned to
the power attested and the date of execution of attestation shall be entered.

(c) Where the depositor of a sealed cover is not known personally to the District
Registrar, his thumb impression shall be taken both on the sealed cover and in the thumb
impression register. Where he is personally known, a note to that effect shall be entered.

479. Except in the case of impressions obtained in the thumb-impression register,
the digit and the hand from which an impression is obtained shall be specified wherever an
impression is taken, even though the impression is that of the left thumb.

480. When an impression is not clear and a second or third impression is therefore
taken the indistinct impressions shall not be cancelled, but shall be noted as “first
impression,” "second impression" and so on, all the impressions being bracketed together.

481. (a). When a person executes a document in different capacities, only one
impression need be taken in the endorsement though he affixes more than one signature to
the endorsement.

(b) When the same person is the executant of more than one document it is
unnecessary to obtain a separate impression in the thumb-impression register in respect of
each document, provided that all the documents are registered at the same time. The
numbers or all the documents shall be noted against the impression in the column
intended for the purpose in the register.

482; In the Case of a document executed by more than one person bearing the same
name the name of the father also shall be entered against the impression of each executant
in the register of thumb-impressions.

483. Thumb-impressions of persons other than executants shall be, distinguished by
the symbols I W., for identifying witnesses, "Ct." for claimant and so forth, against the
entry in the register of thumb impressions.

484. When impressions appearing on the same page have been obtained by more
than one officer, the impressions shall be serially numbered in Roman figures and each
Officer shall enter a separate certificate at foot of the page in the following form.

“Impressions (I to VI) on this page have been affixed in my presence and under
my supervision, by the persons whose names are entered next to them”.

(Signed)
Dated--------- Sub-Registrar.

485. If a person whose impression is taken bears personal marks of identity, such as
natural deformities or other permanent peculiarities, which can be noted without enquiry,
and the registering officer considers it desirable to keep a record of them, as additional marks of identity, a brief note shall be made by him below the party's signature or name in the thumb-impression Register.

486. When an executant of a document refuses to affix his signature in the endorsement, his thumb-impression shall be obtained against his signature in the deposition book containing his statement regarding his refusal to affix his signature.

487. When there are two or more executants to a document, the thumb-impressions obtained from each shall be numbered with Arabic numerals in brackets thus “(1)”, “(2)”, in the endorsement on the back of the document, the corresponding numbers being entered against the impressions in the register.

488. Thumb-impressions taken for office record by a Commissioner shall be on separate slips and shall be forwarded to the registering officer who issued the commission along with the commissioner's report.

489. When in the course of registration or refusal, an impression contemplated, in Rule 60 (i) in respect of any document or in respect of any executant has either not been obtained or has been obtained in any place other than that which it would ordinarily occupy in, accordance with its serial order, a reference to that document or executant and to the reason for not obtaining the impression, or to the place where it has been obtained if it has been obtained elsewhere shall be indicated briefly, as shown in the margin, in the ordinary thumb impression register in the appropriate place. When the reference is only to one or more of several executants of a document the name of the executant or executants shall be noted. In the latter case a cage need not be reserved for the entry of the reference if it can be entered at the foot of the page of the thumb-impression register.

1321 Personally known
1323. Narayanasami personally known
1325. Person suffering from leprosy.
1500. Ramaswami-Vide page of this volume.
1507. Commissioner, Corporation of Madras exempted from personal appearance.
1810. Ramasami, Marksman person suffering from contagious disease.

THUMB IMPRESSIONS - How to take them

490. In some cases the thumb-impressions are contested as forgeries and the parties have to resort to the law courts to establish their claim or right. In all such cases it is the thumb impression which offers proof or disproof of the allegations. In many cases,**** may be no evidence other than the thumb-impression itself to prove or improve a claim. It is thus in the interests of the parties to ensure that the impression is taken properly. Registering officers should insist on the thumb-impression taken on documents being clear enough, for study and comparison and for presentation as evidence in court (if necessity should arise later on for this to be done).
491. Comparisons of thumb-impression are effected by visual examination of all the ridges of the, disputed print with the comparison sample. The identity should be established fully, with regard to the pattern and ridge characteristics. Thus, it is necessary that the thumb-impressions affixed on records or documents should be clear and well defined; so as to afford a large number of clear ridges for comparison with sample at any later date. The more clear the print, on the document, the better are the chances of a specific opinion being given.

492. (a) Materials and apparatus.- The materials and apparatus, required for taking thumb-impressions or finger-prints are:-

(1). A slab measuring about 6 inches by 4 inches on which to spread the ink (It may be of glass, a sheet of smooth copper, brass or tin. The slab should be mounted on a wooden base of 1 ½ inches thickness.

(2) A rubber roller, such as is used by Photographers for spreading ink on the slab. (It may be 4, inches long and 1 ½ inches or 2 inches in diameter. The rubber rollers used by the printers for taking proofs answers this purpose).

(3) Black printer's ink (heavy paste) is the best medium for taking thumb-impressions or fingerprints:

(b) A thin film of ink is spread and rolled into a film of uniform thinness on the dust free slab. The thumb is rolled on it, from side to side, in one complete and light movement, when the elevated lines (ridges) on the thumb get inked and the depressions (furrows) in between the ridges do not get inked. When the inked thumb is rolled on paper (kept stretched on a level board), a clear reproduction of the pattern and the minute characteristics found on it are obtained.

(c). Fluid inks such as writing ink or stamp-pad ink or highly unsatisfactory for taking thumb-impression, as they not only ink the ridges but also run into the furrows with the result that when prints are taken on paper they appear highly smudged.

(d) A suitable stand or table with the edges cut square on which the impressions can be taken is also required.

493. (a) Method of taking prints.-The first step in taking thumb-impressions or finger prints is to ink the slab properly. A small quantity (i.e. about quarter inch length) of Printing ink shall be squeezed from the tube (in which it is supplied) on to the slab. Before the impression is taken on the document or record, a test print may be taken to see the depth of ink. If the impression is faint, more ink should be spread on the slab. If there is too much ink on the plate, some of it can be removed by placing a sheet of paper on the plate passing the roller over it, discarding the paper, and re-rolling on the slab.

(b) The second step is to have the subject stand in front of and at fore-arm length, from the inked slab. The operator should stand to the left and in front of the subject. The fingers should be folded into the palm of the hand, leaving the thumb extended. The fixture of the end joint should be just within the edge of the plate. The thumb should be placed on the inked slab, so that the edge of the thumb nail is at right angles to the plate. The bulb surface should be gently rolled from one nail boundary to the other. Having thus inked the thumb, it should be rolled on the record or document at, the desired place in the same manner.
(c) It consideration is given anatomical structure of the fore-arm more satisfactory prints will be secured. This requires that the thumb and the fingers be always rolled away from the body of the person who is being fingerprinted.

(d) In the way mentioned above clear prints of the thumb or if necessary all the fingers may be taken. The prints should be black, sharp in pattern, with ridges that can be counted and studied easily.

494. It is impossible to obtain good results with dirty slabs and rollers. The thumb or fingers should not be rolled over the same part of the plate without the plate having been re-rolled with the roller.

495. Before the impressions are taken the thumb or finger should be thoroughly cleaned to remove all traces of perspiration which, if allowed to remain on the skin surface, would blur the impression and make it indistinct. When rolling the thumb or finger, light and even pressure should be applied.

496. If the thumb or finger is not completely rolled, the impression might not contain the full design or pattern found on the bulb surface of the thumb or finger.

497. The completed volumes of thumb-impression registers shall be maintained in locked record receptacles containing the completed register volumes. The current volumes shall be kept either in the Iron-safe or in the cash-box of the registering Officer.

498. When a thumb-impression register is forwarded to a Court with reference to Registration Rule 147, a note signed and dated by the registering officer shall be made under the last impression as follows:-

“Sent to Court on , .” and where such a register is in current use, another register shall be brought into use in its place. A register only partially filled shall, on return by the Court, be used for taking impressions subsequent to the closing of the register then current with a note signed and dated by the registering officer showing where the intervening impressions are to be found.

Representatives

499. When the executant of a document is dead, his representative or assigns should, Under section 35 (1) (c) of the Act appear personally before the Registering officer and admit execution. There is no provision in the Act authorizing an agent to appear in such cases. Where a representative is a minor, his guardian should appear on his behalf.

500. (a) The personal law referred to in the definition of “Minors” in Section 2(8) of the Act is the law prescribed in the Indian Majority Act, 1875, and the age at which minority ceases shall be determined with reference to the provisions of section 3 of the Act. Accordingly the period of minority of a person domiciled in India, shall be held to terminate on the completion of the eighteenth year, except in the case of a minor for whom a guardian has been appointed by a Court of Justice or the management of whose property has been assumed by the Court of Wards, who attain majority on the completion of the twenty-first year,
(b) The period of minority laid down in Section 3 of the Indian Majority Act does not apply under Section 2 when a person is acting in matters of marriage or adoption. when a person is acting in respect of such matters the personal law applicable to him will not be the Indian Majority Act but the law to which he would be subject if that Act had not been passed, i.e., the Hindu or Muslim Law. A deed relating to such matter shall not therefore be refused registration if the executant is a major under the personal law to which he is subject.

NOTE.- It has been held by the Madras High Court in a case relating to adoption that minority under the Hindu Law comes to an end on the completion of the sixteenth year.

501. An assistant shall not, when placed in charge of a sub-office, conduct enquiries contemplated by Registration Rule 58 when an officer of the grade of sub-Registrar is expected to join within ten days from the date of presentation of the document.

502. When the widow of a deceased person who had executed a deed of gift was his representative, it was held that she was qualified to admit execution under section 55 although she was also the donee under the deed. (I.LR.33, Cal. 584).

Enquiry under Rule 58

503. Enquiry under Rule 58 relates to non-testamentary documents which are presented for registration after the death of the executant or the executant of which dies after presentation and before admission of execution.

504. An application for an enquiry under Rule 58 shall be in writing. It shall be accompanied by the fee payable under Article 16 (d) of the Table of fees.

505. Proof of death of the executant shall be obtained. The extract from Register of death filed should bear the requisite Court fee under the Tamil Nadu Court Fees and Suit Valuation Act, 1955.

506. The application presented under Rule 58, shall contain the full particulars of the places of residence of the deceased, the address of the representative or assigns and the distance of the villages from the office.

507. If on the date of presentation of the document, anyone claiming to be the representative assign or agent of the deceased is present in the office, and if the registering officer is satisfied of the representative character, he may examine them.

508. The Registering officer may refer to the Village Headman concerned for full information in regard to the representatives of the deceased.

509. Such of those representatives as appear voluntarily may be examined by the Sub-Registrar. Summons may be issued to the representatives whose appearance has to be enforced.
510. Necessary process fees, batta and travelling allowance to the representative shall be levied from the presentant.

511. A notice of the fact of intended enquiry shall be posted,-
(i) in the office premises,
(ii) in the chavadies of the Munsif of the village or villages where the property affected by the document is situated,
(iii) in the chavadies of the Munsif of the village where the deceased resided.
It shall also be proclaimed by tom-tom in the villages referred to in items (ii) and (iii) above.

512. The notice of intended enquiry for publication shall be sent to the respective Village Munsifs by registered post/acknowledgment due. Necessary postal charges, for the transmission of notices and replies thereto from the Village Munsifs shall be collected from the parties.

513. The tom-tom charges and the postage charges for the reply may be sent to the Village Munsifs by money order. Where the cost of postage for the reply alone is to be sent, the Village Munsifs may be asked to send the reply by service unpaid.

514. The scope of enquiry under Rule 58 is limited. It is one of admission of execution by the representatives or assign of the deceased.

515. The depositions from the representatives or assigns shall be obtained in the Deposition Book.

516. The signature and additions for; every representative /or assign admitting execution shall be obtained on the document as required by Section 58 (d) of the Registration Act.

517.(a) With reference to Rule 58 a document shall be registered only if all the representatives appear and admit execution. If even one of the representative denies execution, the document shall be refused registration in Toto.

(b) In such case, a Sub-Registrar invested with powers under Section 35 (3) of the Registration Act will proceed under Sections 74 to 76 of the Registration Act.

518. (a) The record of each day's proceedings in respect of a document which is presented for registration after the death of the executant or the executant of which died before admitting execution shall be noted in a case diary maintained in form Registration II-117, separately for each document.

(b) All the records connected with the enquiry under Rule 58 with the exception of depositions which must be recorded in the “Deposition Book”, [Rule 150 (ii)] shall, at the conclusion of the inquiry, be stitched together chronologically, with a facing sheet indicating the number and year of the document to which the enquiry appertains, followed by a table of contents giving the, date and, brief abstract of each, document in the file.
Cross-reference to any deposition which may have been taken shall appear in the record in
the appropriate place thus: For deposition of , see pages of Deposition Book
Volume ."

Document Executed by Firms and Companies

519. (a) In the case of contracts entered into by a firm it is sufficient, in order to
bind the whole firm, for one of the partners to execute the document by affixing the usual
title of the firm. There is, therefore, no objection to this partner affixing the name of the
firm in the admission endorsement. The addition to be made by the registering officer,
under Section 58 (i) (a) shall be worded as follows: -

" Represented by one of the partners of the firm ".

(b) So far as a Director of a registered company (is concerned, any Director can
admit execution of the document. (Government Solicitor's opinion, 30th August 1911)

Exemption under Section 88 of the Registration Act and other Enactments

520 (a). Section 88 (1) of the Act provides that it shall not be necessary for any
officer of Government or for any of the public functionaries specified therein to appear in
person or by agent at any registration office in any proceeding connected with the
registration of any instrument executed by him or in his favour in the official capacity or to
sign as provided in Section 58.

Section 88 (3) requires that the registering officer to whom such an instrument is
presented for Registration shall, satisfy himself of the execution and provides that he may,
if he thinks fit, refer to such officer or functionary for information respecting the same.
The reference to the Government officer or functionary is not obligatory in every case, but
the Registering officer shall satisfy himself by the most convenient means possible of the
genuineness of the signatures of the exempted person. For example, when a document is
forwarded by a Government officer with a covering letter Rule 21 (ii) stating that it was
executed by himself and asking for its registration, the letter should ordinarily, suffice;
again, the registering officer may be acquainted with the signature of the officer and no
reference is then necessary. If a document is presented by a private individual who is a
party to the document, a brief enquiry from him or from the identifying witnesses may be
sufficient. It is only when the registering officer has no such easy means of satisfying
himself that he should make a reference to the officer concerned.

Where an officer or functionary notifies his intention of presenting through a
messenger in more offices than one, a number of documents executed by himself, he shall
be requested to, send in advance to each of the registering officers concerned a specimen
of his signature so as to enable the latter to satisfy themselves as to the genuineness of the
signature of the documents.

(b) The instructions contained in clause (a) shall apply to the registration of a
document executed by persons exempted from personal appearance under other enactments also.

521(a) An official Receiver is an Officer of Government for the purpose of
Section 88 of the Registration Act. [G. O. Ms. No. 1996 Law (General) dated 12th June 1935]

(b) The following officers should also be deemed to be officers of Government for
purposes of Section 88(1) of the Registration Act: -
(i) Officers of Government whose services are lent to local bodies or who perform other duties relating a lien on Government posts such as Commissioner's of Municipalities, Liquidators of Co-operative Societies and Managers of Estates under the Superintendence of, the court of Wards.

(ii) Commissioners of Municipalities whether holding a lien on Government posts or not. (G.O, No. 2241, Revenue, dated 2nd September 1938.)

(iii) Commissioner, Corporation of Madras. (G.O.no 1420 Revenue; dated 9th June 1939.)

(iv) 1. The Chairman,
  2. The Secretary,
  3. The Chief Engineer; (Electricity),
  4. The Chief Operation Engineer,
  5. The Chief Distribution Engineer,
  6. The Chief Construction Engineer (electricity); and.,
  7. The Superintending Engineer of the Tamil Nadu Electricity Board. (G. O. M8. No.1767 ; Revenue, dated 15th May 1963.)

(v) 1. The Zonal Manager, Madras, and
  2. The Deputy Zonal Manager, Madras of the Life Insurance Corporation of India, Southern Zone. Madras. (G. o Ms No 1181, Revenue, dated 7th April 1966.)

(vi) Officers of the District Khadi and Village Industries Board. (G. o. Ms. No. 1829 Revenue, dated 28th October 1967)

CHAPTER X.
Powers-of-Attorney.

522. Registering officers are authorized to attest powers-of-attorney executed in the state of Tamil Nadu for the registration of documents in Jammu and Kashmir. (G. o. Ms N.o . 817, Judicial, dated 20th April 1891.)

523. A District Registrar may attest a power-of-attorney executed by a person residing in any part of his district.

524. The word “reside” which occur in sub-clause (a) of clause (1) of section 33 of the Registration Act is nowhere defined in the Act, itself but may fairly be interpreted by Explanation I to Section 20 of the Code of Civil Procedure 1908, which is under :-

Explanation.- Where a person has a permanent dwelling at one place and also a temporary residence at another place, he shall be deemed to reside at both places in respect of any cause of action arising at the place where he has such temporary residence.

525. (a) Every power to be attested must, under Section 33 (1) (a) of the Act, be executed before a registering officer. The only exception to this rule is when power-of-attorney is executed by a person exempted under the proviso to that section from attendance at a registration office for execution of the power [Registration Rule 45 (ii)]

(b) If, by mistake, a principal has already signed a power, his signature shall be obtained in the presence of the registering officer below the first signature and he shall be required to enter below the latter signature the date of the same.

In such case also, the endorsement prescribed in Rule 45 (i) shall be made as:-

“Executed, in my presence .” and not as “re-executed in my presence .”
(c) The date of execution as noted in a, power-of-attorney shall correspond with the date of its attestation when it is executed before a registering officer.

526. (a) When a power-or-attorney which has not been executed before a registering officer is presented for authentication [Registration Rule 45 (ii)], the finger impression of the executant shall, when necessary [Registration Rule 60], be taken against the executant’s signature in the endorsement, of authentication.

(b) When a finger impression is taken against the signature of an executant of a power-of-attorney under Registration Rule 45 (i) or under clause (a) of this order, the finger impression shall also be taken in the thumb-impression register.

NOTE.-Execution by a gosha lady of a power –of –attorney behind a purdah and out of the sight of the registering officer is not executed, in the presence of the registering officer. In such cases the form of attestation endorsement shall be that prescribed by Registration Rule, 45 (ii).

(c) The thumb-impressions obtained from parties on the powers-of-attorney authenticated under Registration Rule 45 (i) or 45 (ii) need not be initialed and dated by registering officers.

527. (a) Whenever a power-of-attorney is executed by a person in more than one capacity, as in the case of a person executing it for himself and as guardian of his minor son, a second signature shall be obtained from the executant indicating separately his execution in his representative capacity, e.g., as guardian of the minor.

(b) In such cases it is not necessary to bring out the dual capacity of the executant in the endorsement of attestation made by registering officers under Rule 45 (i).

528. (a) The number assigned to the abstract referred to in Registration Rule 52 (i) shall also be entered at the top of the attestation endorsement prescribed in Registration Rule 45. In the case of powers-or-attorney presented with duplicates only one number should be assigned, the number of duplicates being noted under the number assigned to the power in column 1 of the abstract.

(b) When a power-of-attorney is attested at different times, a fresh abstract should be prepared and a fresh serial number entered in the endorsement for every separate attestation.

529. For the purpose of Registration Rule 46 (i) a special power is one by which the agent is authorized to act in a single office. Accordingly a power by which the agent is authorized to appear in more than one office, should for the purpose of Rule 46 (ii) be deemed to be a general power.

530. When a power has been attested by an officer and there is nothing on the face of it to show that it has not been properly attested, it shall be accepted and acted upon by the Registering Officer. Any defect in the procedure of the attesting officer, e.g., omission to affix the seal or the date, is not a valid ground for refusing to accept the power.

531. An endorsement by a registering officer on a power-of-attorney shall be so made as to leave a margin on the left hand side in the front end on the right hand side at the back of the paper so as to avoid the entries being hidden by the butts of the file book when the powers are pasted in the latter (Order 542).
532. A certified copy of a power-of-attorney shall not be accepted and acted upon by a registering officer unless it is an attested copy of a general power deposited in a High Court under section 4 of the Powers-of-Attorney Act.

533. A document executed by an agent on behalf of a principal, (including in that category documents which purport to have been executed by principals and are signed by the agent in behalf of such principals as well as those which purport to have been executed by agents as such on behalf of principals and are signed by the agents) may be accepted for registration without requiring the production by the agent, of a power-of-attorney attested as prescribed by section 33 of the Registration Act.

534. Powers-of-attorney for purposes of Sections 42 and 44 of the Registration Act need not be attested as laid down in Section 33. But there is no objection to the acceptance of powers so attested. In the case of powers of attorney not so attested, those of following descriptions may alone be recognized:

(i) Vakalatnamas mentioned in Order 633 (a).
(ii) powers-of-attorney registered under the Registration Act; and
(iii) powers-of-attorney executed before and authenticated by any of the functionaries or Court mentioned in Section 85 of the Indian Evidence Act.

None of these powers-of-attorney, however, should be acted upon unless it contains specific authorization by the principal as regards the deposit or the withdrawal of his will. If the holder of a power which does not contain such a specific authorization seeks to deposit, or withdraw a sealed cover, the District Registrar should refer to the principal, by registered post, to ascertain whether the power was intended to cover such deposit or withdrawal and should not act on the power except upon an affirmative reply. In the reference to the principal, it may be made clear that the enquiry is made in his own interests.

535. In permitting an agent under a power-of-attorney to act on behalf of a principal in proceedings under the Registration Act, registering officers shall be guided by the rulings and opinions extracted below:

A

“When the terms of Section 32 are considered with due regard to the nature of registration of documents, it is clear that the power and jurisdiction of the Registrar only come into play when he is invoked by some person having a direct relation to the deed. It is for those persons to consider whether they will or will not give to the deed the efficacy conferred by registration. The Registrar could not be held to exercise the jurisdiction conferred on him, if, hearing of the execution of a deed, he got possession of it and registered it; and the same objection applies to his proceeding at the instigation of a third party, who might be a busy-body. Now it seems to their Lordships that when the deed was presented on November 4th, 1889, it was presented by a volunteer, and the Registrar's minute show that, he proceeded to register at the request of one whom he knew to derive his Power of attorney from a dead man. Nor is it possible to treat this action of the registrar as compliance with the request made, on October 16th, 1889, when the principal was alive. Not only had the deed in fact been executed afresh. on October 24th but is was presented afresh on November 4th, as the minute itself bears and even assuming the continuity of the proceedings, the death of the applicant, brought it to an end. The Registrar, indeed did not merely disregard Section 32, for he proceeded to accept, the admission if the alleged attorney as a, good admission of the execution of the deed,
although Section 34 requires in the case of a deceased the admission of the representative or; assign.”

“Their Lordships were referred to two decisions of this Committee in support of the appellants' contention. Neither case gives any countenance to the view that the absence of any party legally entitled to present a deed for registration is a defect in procedure falling under section 87. In both those cases, the Registrar was throughout moved by a person having title, and was exercising his jurisdiction. The difference is in their Lordships' judgment vital. They therefore hold the registration of this deed to have been illegal”.

(Judgment of the Privy Council Indian Appeals XXVIII 22-23)

B

“One Daulat Ram, after selling certain immovable property to Musammat Ram Bai the mother of the plaintiff, on the 6\(^\text{th}\) August 1900, sold the same property again on the 12\(^\text{th}\) August 1900 to the defendant. The latter sale-deed was duly registered on the 30\(^\text{th}\) August 1900, and on the same day the sale-deed of the 6\(^\text{th}\) August 1900 was presented for registration by a pleader acting under a power-of-attorney from Musammat Ram Bai. The power-of-attorney admittedly was not executed or authenticated in accordance with the provisions of Section 33 of the Registration Act. The registering Officer; however, took no notice of the defect; and after summoning Daulat Ram, who admitted execution, registered the sale-deed of the 6\(^\text{th}\) August on the 17th November 1900.”

“Held, that the document of the 6\(^\text{th}\) August had not been legally registered. The terms of Sections 32 and 33 of the [Indian] Registration Act are imperative and proper presentation by an authorized agent is an indispensable foundation of the registering officer's Jurisdiction; nor was the error of the Sub-Registrar a mere defect in procedure, that could be cured by Section 87 of the [Indian] Registration Act or by, the fact that the executant, when summoned by the registering officer, consented to the registration of the sale-deed of the 6\(^\text{th}\) August”. (I.L.R. 28 All, 707)

C

“A document was presented for registration by the agent of a pardhanashin lady acting under a power-of-attorney authorizing him generally, to present documents for Registration on behalf of his principal. The power-of-attorney was not executed in the presence of the Sub-Registrar; but the Sub-Registrar had gone, to the house of the executant, questioned her, and satisfied himself that the power-of-attorney had been voluntarily executed and had endorsed the power-of-attorney with a statement that he had so satisfied himself.”

“Held that the power-of-attorney was properly executed and authenticated within the meaning of section 33 of the [Indian] Registration Act, 1877, and the document presented by the executant's agent was validly presented.” (I L R 32 All, 179)

D

Four persons jointly executed a power-of-attorney authorising an agent to present for registration documents executed “by all or by some” of them. This power, which was executed and authenticated in the manner required by section 33 of [Indian] Registration Act and presented to the Sub-Registrar along with a document to be registered, was repudiated by two of the executants who declared that they had cancelled it. The question was whether the power-of-attorney could be recognized and whether the document presented for Registration under its authority could be registered.

The Advocate General gave the following opinion;
“The Registering Officer was right in refusing to act upon the power-of-attorney presented to him, seeing that one of the four persons who executed it has died or cancelled it and another has given notice that it is no longer in force.”

E

Five Malayalee women executed a general power-of-attorney authorizing two male members of their tarwad to present for registration in the registration offices in the Kozhikode district all the documents executed by the five women and the two agents jointly, or by one of the two agents and one or more of the five women jointly, or severally, or, after the death of one or more of the women, by the surviving women jointly or severally, and also to admit execution by them of such documents, etc. One of the five women having died, the registering officers in the district refused to recognize the agents and to act on the power, on the authority of the opinion of the Advocate-General in extract D. The Advocate-General gave the following opinion:

“In my opinion the power-of-attorney in question holds good, notwithstanding the death of one of the parties by whom it was executed.

2. The ordinary rule of law, of course, is, that a power-of-attorney or any other delegation of authority by a principal to an agent, is revoked by the death of the person executing the power or giving the authority, when the power executed, or the authority given, by several persons jointly, the presumption is that the power, or authority, is revoked by the death of anyone of the persons executing the power or giving the authority.

3. The first part of the power-of-attorney in the present case, read by itself, is a Joint appointment by the five women, but it is clear from the recital of the purposes for which the power was executed that the parties intended that the authority given should not be determined by the death of anyone of the parties by whom the power-of-attorney was executed. There is an express authority to the agents to present documents for registration executed by all or some of the surviving members jointly or severally on the demise of some or each of us. This clearly contemplates the exercise of the authority by the agents after the death of one or more of the parties by whom the authority is given.

4. I have referred to the opinion given by the late Mr. P. O'Sullivan on 6th January 1879 (extract D above) and I find that in the case then before Mr. O'Sullivan four persons had jointly executed a power-of-attorney authorizing an agent to present documents executed ‘by all or by each or by some of them’. The power was repudiated by two of the executants who declared that they had cancelled it. In the case before Mr. O'Sullivan, there was no express authority to the agent to act after the death of any of the parties by whom the power was executed. Mr. O'Sullivan advised that the registering officer was right in refusing to act upon the power-of-attorney. *** entirely agree with this opinion, but the facts of the case before Mr. O'Sullivan were essentially different from the facts of the present case.” (G., & No. 220, Judicial, dated 6th February 1899.)

536. Power-of-attorney for purposes of sections 72 and 70 should be attested in the manner laid down in section 33. Such powers should be assessed to stamp duty under Article 48 (b) of Schedule 1 of the Indian Stamp (Tamil Nadu Amendment Act), 1958.

537. On a reference to the Board of Revenue regarding the stamp duty payable on a power-of-attorney which authorises the agent to present and admit execution of three documents not in relation to a single transaction and also authorises him to sign and present an application for transfer of Revenue Registry in respect of one of the documents the Board held, that where a power-of-attorney is executed in favour of a person for
several purposes the duty on it should be levied as if separate powers-of-attorney had been executed for each of the purposes for which the document has been executed- Vide section 5 Of the Stamp Act.

538. A power-of-attorney authorising an agent to secure the registration of a sale deed and to present an application for the transfer of the revenue registry in respect of the land sold would require a total of stamp duty payable under Article 48 (a) and (b) or Schedule I of the Stamp Act. (B. P. Mis. No. 1931, dated 14th June 1937.)

538. A special power given for the sole purpose of filing a declaration under the Tamil Nadu Land Ceiling Act, need not necessarily be registered under the Registration Act as an agent for this purpose can be authorised even by a written letter of authority. Such a power attested by a Magistrate, Judge or Notary Public can be accepted and acted upon as the object of attestation is only to place the authenticity or genuineness of the power beyond all doubt.

540. Power-of-attorney executed out of India shall not be recognized unless it has been authenticated by one of the officers mentioned in sub-clause (c) of section 33 (1) of the Registration Act. A power attested by a registering officer in Jammu and Kashmir cannot therefore be accepted and acted upon for registration purpose in the State of Tamil Nadu.

541. When an agent appears to admit execution of a document, the registering officer shall satisfy himself, by inquiry of the agent, that the executant is alive. No deposition need ordinarily be recorded in such a case. If, however, a registering officer has reason to believe that the principal is dead, a deposition shall be recorded, and if the inquiry shows that he is dead, the document shall not be registered unless the representatives on assigns of the deceased appear and admit execution in the course of an enquiry under Rule 58.

File of Powers-of-attorney

542. (a) In each registration office a file shall be maintained in which shall be filled in the chronological order in which each paper is received or prepared :-

(i) powers-of-attorney presented under Registration Rule 46,
(ii) abstracts of powers-of-attorney prepared under Registration Rule 52 (i),
(iii) translation filed under Registration Rule 15 (ii),
(iv) commission orders and the accompanying sets of interrogatories and replies will be filled up later referred to in Order 800 (c).
(v) covering letters received from officers or functionaries mentioned in section 88 of the Registration Act, 1908, and similar letters received from persons exempted from personal appearance under other enactments, when documents are sought to be presented in their behalf by messengers, and
(vi) depositions forwarded by Commissioners under Order 646 (a)
(b) These papers shall be assigned serial numbers in the order in which they are filed, the serial numbers running by years.

543. Abstracts of powers-of-attorney prepared under Registration Rule 52 (i) shall be in Tamil and signed by the preparer and examiner as under :-

Prepared by (A.B.) Designation.
Examined by (C.D) Designation.
544. (a) A copy of special power-of-attorney filed under Registration Rule 46 (i) or of an abstract of a power-of-attorney maintained under Registration Rule 52 (i) shall not be granted to a person other than the principal or the agent concerned or their representatives.

(b) Copies of extracts of special powers shall be granted only on the requisite non-judicial stamp papers based on the stamp duty chargeable on the original power-of-attorney.

545. (a) The register of revocations of powers-of-attorney referred to in Registration Rule 52 (ii) shall be in form No. 15. The entries in this register shall be attested with date by the registering officer.

(b) Intimations of revocations of powers-of-attorney shall be filed in the file of petitions after they are noted in this register.

(c) Extract from the register of revocation of power-of-attorney, may be granted subject to the restriction in Order 544 (a).

CHAPTER XI
Endorsements and Certificates

Endorsements

546. Every endorsement on a document shall be dated and signed by the Registering Officer as soon as it is made; but when more than one endorsement is made on a document at the same time, it will suffice if he affixes his signature and date once for all at the foot of all the endorsements.

547 In the endorsement of presentation, the amount of fees paid at the time of presentation shall be entered.

548. (a) The endorsements prescribed by Registration Rule 86 shall be made by the registering officer as soon as he has made the endorsement of presentation. These endorsements need not be dated.

(b) The endorsement prescribed by Rule 93(i) shall be made on the duplicate or triplicate of a document at the time when the original and its duplicate or triplicate are presented for Registration and shall be closed with the signature of the Registering Officer with date. The note prescribed by Rule 93 (i) shall be entered below the Registration certificate and it should be signed by the Registering Officer.

549. (a) Rubber stamps are supplied:

(i) for making the endorsements and certificates prescribed by sections 52, 58 and 60 of the Act [Registration Rule 82 (i)] ; and

(ii) for denoting the total number of sheets and the serial number of each sheet in a document (Registration Rule 86).

(b) The sheet endorsement shall also be made on powers-of-attorney filed under Registration Rule 46 (i) at the time of filing where such endorsement has not already been made by the authenticating officer.

(c) The instructions in Registration Rule 82 (iv) regarding the custody and handling of endorsement stamps apply also to the sheet stamp.

550. When a commission is issued for the examination of an executant (Order 646), the form of endorsement shall be as indicated in Order 646 (c).
551. A document written in a language other than Tamil may be endorsed in English or if the Sub-Registrar knows the language, in the language of the document.

552. While endorsing the profession and place of residence, etc., of the parties, terms such as “Coolies”, "Cheri", etc., shall not be used.

Signature and Additions of Parties and Witnesses.

553. (a) A person who is able to write shall be required to sign an endorsement irrespective of any marks he may affix.

(b) A person who at the time of the execution of a document was able to sign his name but who, owing to any special cause, is no longer able to do so, or a person, who at the time of the execution of a document was not able to sign his name but had since become able to do so, may be allowed to affix his mark or signature, as the case may be; but a deposition explaining the reason for the change shall be taken and a reference to the same noted in the endorsement on the document.

Identification

554. When a document is presented by a person other than an executant no separate endorsement of the identification of the presentant is necessary.

555. Whenever the registering officer exercises the discretion vested in him under section 35 (2) of the Registration Act and records a deposition from anyone present before him the signature and addition of every person so examined shall invariably be obtained, as enjoined by section 58(1) (b) of the Act, on the document admitted to Registration under the entry “witness examined”. If such person happens to be an identifying witness also, his signature with addition shall be obtained both under the entry, “Identified by” and under “witness examined”.

556. Where an hammamnee employed for the examination of a gosha lady knows the person examined and identifies her, the signature of the hammamnee shall be obtained twice in the endorsement. viz., under ‘Identified by’ as well as under “witness examined”. Where the hammamnee does not know the person examined, her signature shall be taken only under “Witness examined”.

557. Section 88 (3) of the Act lays down that in the case of an instrument executed by an officer of Government or any of the public functionaries mentioned in clause (1) of that section, the registering officer may, if he, thinks fit refer to such officer or functionary or to any Secretary to Government for information respecting the same, and, on being satisfied of the execution thereof, shall register the instrument. In such cases, the Registering officer shall, after satisfying himself of the execution of the instrument, make an endorsement in the following form instead of the endorsement “Execution admitted by”:

“I have satisfied myself as to the execution of the instrument by who is exempted from personal appearance under section 88 (1) of the Registration Act”.

This endorsement shall be added whatever procedure may be adopted by the registering officer under (Order 520) to satisfy himself of the execution of the instrument.

Note :- (1) The above instructions apply “mutatis mutandis” to documents executed by persons exempted from personal appearance under other enactments.

(2) The endorsement shall be in English/Tamil whatever be the language of the document.

Payment of Consideration
558. In cases where the consideration money is stated in a document to be payable before the registering officer and is not so paid, a brief note of the explanation furnished by the parties for such non-payment shall be endorsed by the registering officer on the document itself, and the signature of the parties obtained where possible to the note so made.

559. Where the amount of consideration mentioned in a document is paid before a registering officer, he should verify the amount actually paid before him by one party to another so that he might be able to depose to the truth of his endorsement on the document before courts of law, if necessary.

560. When there are numerous executants to a document, it will suffice if the signature of the chief of them who has been permitted to actually receive the money from the payer is obtained to the endorsement of payment of consideration.

561. Where a gosha lady receives or makes payment of consideration money or receives or delivers goods through a hammamnee in the presence of the registering officer, the endorsement of payment or of delivery prescribed in Appendix V to the Registration Rules shall mention the fact that the consideration money was paid or the goods were delivered through the hammamnee.

562. (a) The endorsement “registration refused” prescribed by section 71 of the Act, shall bear the number assigned to the order of refusal under Order 670 (b) and shall be made only after all the executants who are expected to appear before the registering officer, either voluntarily or compulsorily, have appeared and have been examined, unless their non-appearance is treated as constructive denial of execution.

(b) A document accepted for registration but not registered at the request of the party presenting it (Order 672(2)) shall be endorsed “not registered at the request of the party”.

When such non-registration is with reference to some of the executants only, the instructions in Registration Rule 94 (i) shall apply, mutatis mutandis.

CHAPTER XII
Transfer of Revenue and Municipal Registry.

563. The several types of applications and notices to be obtained and transmitted in regard to transfer of properties are given below :-

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<tr>
<th>Sl</th>
<th>Particulars</th>
<th>nature of</th>
<th>property</th>
<th>To whom</th>
<th>When to be sent</th>
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<tr>
<td></td>
<td>Number</td>
<td>and mode</td>
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<td>of numbering</td>
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<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td></td>
</tr>
</tbody>
</table>

564. In every case of absolute transfer of landed property by a deed of conveyance, or by any other kind of instrument, registered in a registration office, it is the duty of the registering officer to obtain from the party presenting the instrument, an application in duplicate in one of the forms, Registration II-51 to 52-D, for the transfer of revenue registry of the land conveyed or transferred by the document. If both the transferor and the transferee appear before the registering officer, he shall endeavour to obtain the signatures of both to the application. He may also receive from the party to such document who does...
not appear before him an application in writing for such transfer. If neither the transferor nor the transferee is willing to execute the application, the registering officer shall himself prepare a notice of the transfer in one of forms. C.F. 217 to 220 filling in the columns therein for which information is available with him.

565. The instructions in Order 564 should be observed in respect of immovable property in the city of Madras, applications for the transfer of revenue registry being in Form Registration II-53 and notices of transfer in Form Registration No. 11-54. The applications and notices shall cover all changes of ownership or occupation of immovable property within the city, except (i) mortgages without possession; (ii) leases for a period of less than twelve months; and (iii) leases for a period of more than twelve months, where the owner continues to be in joint occupation with the lessee.

566. One copy of the applications presented to registering officers and notices prepared by them shall be transmitted to the Tahsildar of the taluk or the Deputy Tahsildar of the Sub-taluk in which the property is situate, who will take action on them as if they had been received by the Revenue Officers direct. The other copy should be sent to the Assistant Director of Survey and Land Records of the district. The applications may be despatched to the Tahsildar or Deputy Tahsildars and to the Assistant Director of Survey and Land Records concerned simultaneously. The Sub-Registrars should forward to the Assistant Director of Survey and Land Records along with the duplicate copies of the Patta Transfer Applications, a copy of the Memo forwarding the original Patta transfer Applications to the Tahsildar or Deputy Tahsildar.

567. If a document in respect of which an application or a notice has been transmitted to the Revenue department is cancelled by a court under section 19 of the Specific Relief Act 1877, or if such a document is cancelled by subsequently registered document, intimation of the fact shall be given to the Revenue department. The intimation shall be conveyed in one of forms, C.F. 217 to 220 and shall set out the names of the parties and the particulars of the land affected by such cancellation with superscription to the effect that the registered document relating to the transaction has been cancelled by the court or by such and such a document. In the case of Madras City the particulars should be furnished in Form Registration 11-54.

NOTE: -The instructions in this order apply also to cases falling under orders 572 and 574 the intimation of such cancellation being conveyed to the landholder without levying fee in cases falling under Order 572.

Applications.

568. (a) Applications for transfer of registry in the revenue accounts in respect of ryotwari holdings are exempt from stamp duty, but applications relating to other classes of holdings should be stamped under the Court Fees Act, the fee being one Rupee(Re. 1.00). Registering officers shall inform parties who present applications to them that the applications will not be considered by the Revenue officers if they do not bear the requisite stamp.

(b) These stamps shall be cancelled or defaced by the registering officer on the presentation of the application.

Note: - (1) Lands held from Government under patta and subject to a change of a assessment fall under the former class and all other lands under the latter.

(2) A notice showing the distinction and the stamp fee payable shall be exhibited in the notice board in every registration office.
569. The application in the prescribed form shall be filled in by the party himself.

570. The particulars of survey numbers, extent of land and so on contained in an application shall be verified by the registering officer with the patta for the land, if produced, and the numbers mentioned in the documents concerned but the production of the patta shall not be insisted upon.

571. The application may be executed before a Commissioner deputed to examine a party in connexion with the registration of a document.

572 (a) Notices of transfer of holdings under the provisions of the Tamil Nadu Estates Land Act 1908 (as amended by Act VIII of 1934), shall be accepted by the registering officer on payment of a fee of 50 naye Paise for each notice and transmitted either by registered post or by local delivery, as the case may be, to the respective land holder on the date on which patta transfer applications are forwarded to the Revenue department (Order 566).

(b) The notices shall be assigned numbers in a separate series with the letter Z prefixed to the number.

(C) Where the document affects different holdings though in the same village separate notices shall be obtained for each holding and separate fees levied therefor.

573. A relinquishment of land executed by a minor cannot be accepted. Such a relinquishment must be executed by the guardian on behalf of the minor.

574. (a) Every registering officer shall forward to the executive authority of each municipality and town Panchayat direct and to the president of each Panchayat board levying house tax in his jurisdiction through the Panchayat Union, Commissioner concerned, particulars of all the transfers registered in his office of titles to or over landed and house properties in the case of a municipality, and to and over house properties in the case of the Panchayat.

(b) The particulars to be furnished to municipal councils and Panchayat boards should be in the shape of notices, in respect of transfers registered, purporting to be addressed by the transferor and transferee to the executive authority or the President under section 88 of the Tamil Nadu District Municipalities Act, 1920, or section 120 (4) (ii) of the Tamil Nadu Panchayat Act, 1958, as the case may be.

(c) The notices shall be in Form Registration II -130 to 134.

(d) To cover the cost of postage and clerical work, every Panchayat levying house tax with an annual income exceeding Rs. 200 has to pay to Government an annual fee of Rs. 5 and every municipal council a fee according to the scale below:

<table>
<thead>
<tr>
<th>Population as per last census.</th>
<th>Annual fee Payable.</th>
</tr>
</thead>
<tbody>
<tr>
<td>I 30000 And less</td>
<td>Rs. 22.50</td>
</tr>
<tr>
<td>II Over 3,000 and less than 1,00,000</td>
<td>Rs. 45.00</td>
</tr>
<tr>
<td>III 1,00,000 and over</td>
<td>Rs. 135.00</td>
</tr>
</tbody>
</table>

(e) The fees paid by local bodies should be credited to the head “XV.C. Registration fees-Miscellaneous- Other receipts.”

(f) The notices should be numbered in a separate series for each calendar year with the letter M prefixed, and accounted for in column 8 of Account A against the entries of the concerned documents. All such notices duly filled in intended to be transmitted to the
town panchayats and municipalities, should be forwarded to the concerned executive officers of the town panchayat or the Municipal Commissioner as the case may be.

(g) Notices intended to the village panchayats shall be forwarded to the Panchayat Union Commissioners concerned who in turn shall cause those notices to be sent to the president of the village panchayats concerned and forward the acknowledgments obtained from them to the Sub-Registrars.

575. At the end of each account month all the patta transfer applications and notices of transfers of house properties should be sent by the registering officers to the concerned revenue or local authorities with an invoice in form Registration II-55 after noting the fact of despatch below the entry of the last document in Account A and the acknowledgments obtained from the revenue authorities or the local authorities as the case may be being pasted on to the counterfoil.

576. The prescribed annual fee due from the Municipalities and town panchayats should be, collected by the registering officers having Jurisdiction over them, before the 15th January of each year, and brought to account in Account B, a report of the fact being made to the District Registrar on the 15th January of each year.

577. The following procedure shall be adopted for the realization of the amounts due from the village panchayats :-

(a) The demands for total amount payable Panchayat wise should be Sent by each District Registrar to the Panchayat Union Commissioners collected in the first week of April and the panchayat union commissioner should pay the total amount of the demands after verification in respect of location of the village panchayats in their jurisdiction in one lump sum to the Registration Department. The amount due for each financial year should be paid by the 15th April of the succeeding year.

(b) The panchayat Union Commissioners should obtain a standing authorisation from the Panchayats permitting the panchayat Union Commissioner to make the payment of the dues and debit the same from the concerned village panchayat's account. This will be treated as pay order On this authority the Panchayat Union Commissioner will make payment to the Registration Department through cheques drawn on the treasury under L.F.D. Account in favour of the District Registrar. Thereafter, the Panchayat Union Commissioner should recover the amount from Village Panchayats and, adjust the amount to L.F.D Account I from L.F.D.Account II by debiting the amount to concerned village Panchayat's Account. [*G. O. Ms. No. 1756. (Rural Development and Local Administration), dated 2nd September 1968.*]

578. (a) The notices in Forms C.F 217 to 220 shall be prepared in duplicate by the registering officer in the language of the Sub-district as soon as the document concerned has been accepted for registration. Such notice should however, be prepared in English in Form Registration II -54 in the case of immovable property in the city of Madras.

(b) In respect of cases falling under Order 574 if Registering Officers have themselves to prepare the notice by reason of the parties not presenting them, the form mentioned in clause (c) of Order 574 shall be used.

579. Where lands are situated in different villages a separate application shall be obtained or a separate notice prepared, as the case may be, for the lands in each village.

580.(a) Applications presented by parties (Order 569) shall be numbered in one series and notices (Order 578) in another series, each commencing and terminating with the calendar year.
In cases falling under Order 574 however, two separate series are not necessary, only a single set of number's being assigned whether the notices are presented by the parties or are prepared by the registering officer himself.

581. (a) When all application is executed by an agent of the claimant producing power-of-attorney or vakalatnama authorizing him solely in that behalf the power-of-attorney or the vakalatnama shall also be forwarded to the Tahsildar or Deputy Tahsildar.

(b) In Account A, a note regarding the despatch of all the applications, notices etc. shall be entered on the day on which they are despatched the entry being initialed and dated by the Sub-Registrar.

(c) An office copy of either an application or a notice shall be maintained.

(d) If notice sent to landholders (Order 572) are returned undelivered by the post office intimation thereof shall be given to the parties concerned and the notices shall be preserved as other correspondence of the year a suitable note being entered in Account A against the entry relating to the despatch of that notice.

CHAPTER XIII.

RECEIPTS FOR DOCUMENTS AND FOR FEES, AND RETURN OF DOCUMENTS

Receipts.

582. (a) Receipts for documents and fees shall be prepared by the registering officer himself in Forms Registration II -56 to 60 and 61 to 65, the latter being used for receipts ledgered in Accounts Band D and the former for all other receipts. The fee levied for transaction of notices of transfer under the Tamil Nadu Estates Land Act and the postage collected from the parties for notices issued, to village munsifs in connexion with the registration of documents [Order 1338 (b)] ledgered in Account B, may however be included as a separate item in Forms Registration II-56 to 60 issued for the document. The receipt shall be issued to the party concerned as soon as a document is accepted for Registration or a fee is paid. On days when registrations are exceptionally heavy there is no objection to the preparation of the receipt being delegated to an Assistant, but the entries shall be verified by the registering officer himself before he signs the receipt. The registering officer is solely responsible for the receipt issued to the parties.

(b) The total amount of the fees levied shall in all cases be noted clearly in figures as well as in words.

(c) Receipts shall be drawn up without corrections or alterations, Unavoidable corrections, if any, made shall be attested with the initials of the registering officer. Entries shall be made in such a way that the counterfoils shall be readable.

583. (a) Receipts for documents shall be granted in the serial order of the number assigned to, the documents.

(b) When a number is assigned to a pending document in respect of which a receipt has already been granted, the serial number shall be noted in that receipt, and in order to explain the gap in the serial numbers a note referring to the receipt already granted shall be entered at the top of the counterfoil of the next receipt issued thus :-

"For No           see counterfoil No. of this vol/vol No     ."

Necessary cross reference shall also be made in the counterfoil relating to the entry first made.
584. The full address of a person nominated to receive a document shall, be recorded on the counterfoil in order that in the event of his failing to claim the document he may be communicated with.

Delivery of Receipts and Documents.
585.(a) Receipts and documents shall be delivered to the parties by the Registering officer himself.

(b) (i) If the presentant of a document is alive, the document shall not be returned to the claimant without the presentant's consent,

(ii) If the presentant is dead, a document shall not be returned to the claimant without the consent of the legal representative of the presentant.

(iii) If the presentant has nominated another person to take back his document after registration and such nominee is dead and the nominee's representative claims the document, the document shall not be returned to him without the presentant's consent.

583.(a) If the presentant of a document is dead and has not nominated any person to take delivery of the document, any person claiming delivery of such document shall required to prove his title by the production of an order from a competent Court entitling him to take delivery of the document. Notices shall be published in the District Gazette and also pasted both on the notice board of the office and in the chauvadi of the village where the deceased presentant lived to the effect that the presentant of the document is reported to be dead, and that any person claiming delivery of the same shall produce an order from a competent Court entitling him to obtain delivery of the document.

(b) The procedure detailed in clause (a) shall be restricted to cases of doubtful and conflicting claims for the possession of the documents. In other cases the question as to who the legal representative is, shall be decided by the registering officer himself and the instructions in Order 585 followed.

587. (a) The return of a document is a duty laid upon the Sub-Registrar by law under section 61 (2) of the Registration Act, 1908 and is a proceeding under the Act.

(b) The following is the legal opinion on the subject :-

Law Officer's Opinion.

The learned Sessions judge acquitted the accused on the ground that at the time when the alleged false statement, as made, there was no proceedings or enquiry before the Sub-Registrar so as to make it punishable under section 82 of the Act.

The ground for acquittal that; the false statement was not made in a proceeding or enquiry under the Act is not correct. The return of a document is, a duty laid upon the Sub-Registrar by law under section 61(2) of the Act, and as such, it cannot be said that there was no enquiry or proceedings at the time before the Sub-Registrar. This point was expressly decided in a case reported in, “23 Weekly Reporter (Criminal)55.” (Government Endorsement No.1784 /B1. General /19th March 1935)

Return of documents by post.
588. (a) A register, designated Account E, shall be maintained in Form Registration II-93 in which shall be exhibited all documents required to be returned by post under Registration Rule 109..

[Note :-A document and its duplicates presented at the same time should be treated as a single document for the purpose of Registration Rule 109 if they are returnable to one and the single person and as separate documents if returnable to different Persons.]
(b) (i) Attested powers-of-attorney, certified copies and encumbrance certificates required to be sent by post for which postage is levied, shall also be entered in this register.

(ii) Copy of confirmation orders under the Tamil Nadu Bhoodan Yagna Act returned by post after registration, shall also be entered in this register.

(iii) The system of returning documents by post shall be encouraged. The Sub-Registrar shall indent and keep with them sufficient stock of service postage stamps in order to send the documents to the parties, concerned by registered post acknowledgment due.

(c) The register [Order 588 (a)] shall be treated as a subsidiary despatch register and in a sub-office shall be maintained by the registering officer himself. Covers containing documents shall not be entered in the ordinary despatch register nor shall the covers be passed on, to the dispatching clerk.

(d) The cash collected from parties as charges for the return of documents, powers-of-attorney, certified copies, etc, by registered post shall be ledgered in the register and shall not be entered in Accounts A B or D.

(e) Before the stock of service labels' is renewed, the entries in column 6 of the register shall be totaled and the total so struck transferred to the ordinary despatch register before the balance is struck there.

(f) In columns 4 and 6 the total for each month shall be struck in black ink and progressive total for the current financial year shall be struck in red ink.

(g) The serial numbers in column 1 of the register shall begin and terminated with the calendar year and each document required to be returned by post shall be given a separate serial number irrespective of the fact that a number of documents are returned in a single cover.

(h) If parties specifically desire that attested powers-of-attorney, Certified Copies and encumbrance certificates should be returned by registered post their request may be complied with. In such cases, the concerned entries in Account- E shall be assigned the last serial number relating to a document with the letters A, B, etc, affixed ,in column 1 [Order 1338(c)]

(i) When the acknowledgment for the receipt of a document returned by post is not received within a reasonable time and a reference is made either to the postal authorities or to the addressee of the cover, an entry to that effect shall be made in column 8 of the register.

589. It is not necessary that the application for the return of a document by post shall be made at the time the document is presented for registration. Applications made subsequent to the time of registration may be complied with provided that the requirements of Registration Rule 109 are observed.

590. (a) The covers in which documents are returned by post shall be sealed with the seal of the registering officer who shall ensure that they are duly posted and that the postal receipt is obtained without delay. The entry of value of the postage in the postal receipt shall be verified with the entry in column 6 of the Account E, and any discrepancy in the entry shall be rectified by a reference to the postal authorities. The number of the postal receipt obtained shall be entered on the back of the counterfoil of the document receipt to facilitate cross check.
(b) In order to minimize the chances of loss in transmission of the postal acknowledgment for registered covers containing documents returned by post the course recommended in the note to clause 109 of the Post Office Guide extracted below shall be followed :

“The sender may himself fill up the form of acknowledgment to be signed by the addressee and is recommended to do so. Copies of the prescribed form of acknowledgement may be obtained free of charge at the post office”.

(c) The explanation under clause 337 (c) of the Post Office Guide extracted below shall be borne in mind and registering officers shall ensure that abbreviated forms of designations are not used in the address entered on the forms of acknowledgment :

“Postmasters may recognize abbreviated designations provided they are generally known; but no official can claim the recognition of an abbreviation the rule being that the designation shall be entered in full”.

591. Documents presented by several persons shall not be sent in one and the same cover even though they are to be sent to the same person.

592. In order to facilitate the identification in the register of documents returned by post of entries regarding documents with the postal acknowledgments for the same, registering officers shall when filling the form of acknowledgment referred to in Order 590 (b) enter in red ink at the top of the form the number of the document and the book in which it relates in the form of a fraction thus :-

\[872/1 \quad 34/4\]

593. (a) When a cover containing a document returned by post is received back from the post office undelivered, the cover shall be opened by the registering officer and, after verification of the contents, a notice shall forthwith be issued to the signatory of the endorsement on the counterfoil of the receipt authorising the return of the document by post requiring him to appear at the registration office with the receipt for the purpose of cancelling the endorsement and taking back the document himself. The notice shall contain an intimation that if the document is not claimed within fifteen days from the date of receipt of the notice, safe custody fee will be charged. Therefore however, no objection to the document being delivered to, the addressee in person, if he so desires it after proper enquiry, any if the presentant had not in the meantime cancelled the endorsement.

(b) Where the signatory of the endorsement of authorization in the counterfoil is a nominee of the presentant, the notice required by clause (a) shall be sent to the presentant as well. If in such a case, the presentant responds to the notice and claims delivery of the document he shall, subject to the provision of Registration Rule 105, be required to revoke the nomination made under Registration Rule 100 before the document is delivered to him.

(c) On the date of receipt of the cover in the registration office-

(i) a note of its non-delivery to the addressee shall be made in column 8 of the register thus : -

“Returned by post office undelivered on ”

(ii) the document shall be included in column 7 of Account G with a note in the remarks column in the following form :- “Returned undelivered by post office”.

(iii) the date of return entered in Account A when the document was first posted shall be cancelled with a note explaining the circumstances.
(d) The document shall thereafter be treated for all purposes as unclaimed document until its return to the presentant or his nominee, and shall be entered in the register of unclaimed documents in due course.

(e) If the document is not claimed within fifteen days from the probable date of receipt of the notice, a safe custody fee shall be charged for every fifteen days or part thereof after the expiry of that period.

(f) Then the document is delivered to the presentant or his nominee a note in the following form shall be entered in column 8 of the register below the note entered under clause (e); (Delivered to presentant or presentant's nominee) on __________. In Accounts A and G, and in the register of unclaimed documents the fact of return shall be entered, in the usual manner.

WILLS AND AUTHORITIES TO ADOPT.

General.

594. (a) A will is a testamentary disposition of property. A document containing an authority to adopt is accordingly not a will even if it contains a direction that the adopted son shall be put in possession of the property, since this direction does not constitute the instrument a, demise of property. (Madras High Court Appeal No. 83 of 1901)

(b) A document which is otherwise a will is only a will, even if it contains an authority to adopt.

595. (a) An instrument whereby a wife is authorized by her husband to adopt a son for him after his death is an authority to adopt, registrable in Book 3.

(b) A document which merely declare the fact of the adoption of a son or the giving of a son in adoption is not an authority to adopt but a deed of adoption registrable in Book 4, or, if a right in immovable property is also created thereby, in Book 1.

596. There is no provision for the registration of a copy of a will nor can a grant of probate in England with a copy of the will annexed be admitted to registration under sections 17 and 18 of the Act. (G.O. No. 1518, Judicial, 12th October 1903.)

597. The Registration Act does not exclude the ordinary law of agency or provide that the testator or donor must personally or himself present his will or authority to adopt for registration. Section 32 moreover provides that "every document" to be registered under the Act may be presented for registration by an agent and prescribes that such agent shall be duly authorized by power-of-attorney executed and authenticated in manner hereinafter mentioned. The presentation under Section 40 of the Act of a will or an authority to adopt may therefore be made by a duly authorized agent, notwithstanding the omission in Section 41 of any reference to Section 32. Accordingly a will can be presented open for Registration by the testator himself during his lifetime or by his duly authorised agent. Presentation by a claimant is invalid. (Advocate General's opinion G.O, No. 1667, Judicial, 3rd August 1914.)

598. Under the General Principle of Law that a guardian, may do all acts which are for the benefit of his ward, a will may be accepted for registration after the death of the testator from the guardian of a person claiming under it, if the latter is a minor.

Enquiries under section 41 of the Act

599. Whenever a will is presented for registration under Section 41(2) of the Registration Act either after a year from the date of its execution or in an office; which has
no jurisdiction over the place of residence of the testator or the place where the will was executed, a report should forthwith be submitted by the Registering Officer to the District Registrar containing information on the following points:-

(i) Date of execution of the will; (ii) date of presentation of the will, (iii} Name of the testator with his last place of residence, (iv) the place at which the will was executed, (v) name of the presentant with addition and (vi) sub-district or sub-districts in which the properties are situate.

600. Any person claiming as executor or otherwise under a will may present after the death of the testator to any District Registrar or Sub-Registrar for Registration [Section 40(1)].

601. At the time of presentation of the will a petition setting forth the fact of the death of the testator the title of the presentant to present the will, of places where the testator lived and died and where his properties lay and also the details about the interested persons to whom special notices should be sent should be obtained from the presentant. A deposition should also be recorded from the presentant embodying the above facts.

602. Fee should be levied under Article 16 (e) of the Table of Fees on the day of presentation of the will.

603. (l) Delay should be avoided in the matter of levy of fees, publication of notification in gazette, and issue of notices and summons.

(2) As the publication charges for the Gazette notification cannot be determined precisely before hand, the presentant may be asked to deposit a reasonable amount to meet the expenses. Such amount shall be brought to account in Account C. The balance after meeting the publication charges, shall be refunded to the party on proper acknowledgment.

(3) The postage for Gazette notification and notices to the village munsif and tom-tom charges should be collected from the presentant. The postage so levied should be transferred to Account B from Account F and the communication sent, service paid.

(4) Gazette notification should be sent for publication in the District Gazette to the District Revenue Officer of the District.

604. The date for an enquiry under section 41 (2) of the Act shall be fixed with due regard to the date of the publication of each District Gazette and the probable time it will take to reach the general public. District Registrars shall bring to the notice of the Collector of the district any case of inordinate delay in the publication of notice in regard to the enquiry in the Gazette.

605. In an enquiry under section 41(2) of the Act adjournments shall be restricted so that parties may not be put to unnecessary expense or trouble. Registration shall be refused if it is found that the presentant has not within a reasonable time taken steps to prove the execution of the will.

606. Requests from presentants for the examination of witnesses other than those connected with the execution of the will as its scribe, attesting witnesses or in such other capacity shall not be rejected. Similarly requests from objectors for summoning witnesses shall also be complied with (Rule 70)

607. Fees under Article 17 (1) (b) and 17 (2) (a) are not leviable in respect of a document in regard to which fee has been paid under Article 16.
608. Sub-Registrars should ensure that the provisions of Orders V and XVI of the Code of Civil Procedure (extract in Appendix XI) are strictly observed in the service of summonses and notices on interested parties and witnesses.

Case Diary.
609. (1) The record of each day's proceedings in respect of every such enquiry shall be noted in a case diary maintained in Form Registration 11-117 separately for each case.
   (b) All the dates of levy of process fees and dates of issue of summonses should be entered in the case diary,
   (c) No minute need be entered on the date of presentation of a will. In each minute, the next date fixed for the enquiry and reasons for each adjournment should be given.
   (d) The date fixed for the pronouncement of judgement should be entered in the minutes if judgment is not pronounced on the last date of hearing of the case.
   (e) A minute should also be recorded on the date of pronouncement of the judgment.
   (f) Each minute shall be entered on completion of work for the day and closed with Sub-Registrar's initials and date.
   (g) When a will is returned not registered at the request of the presentant at any stage of the Proceedings, the fact of such return shall be entered in the case diary.
   (h) In the case diary, the name and number of each witness examined shall be entered.

Enquiry.
610. The observance of all formalities prescribed in Rule 69 should be completed before the commencement of the enquiry. The enquiry primarily consists of examination of witnesses and scrutiny of exhibits about the fact of execution of the will by the deceased testator; in a conscious and disposing state of mind.

611. The Production of an extract from “Register of Death” should as far as possible be insisted upon before the commencement of the enquiry and it should be let in evidence through a Witness examined in the ease, and marked as an exhibit.

Examination of witnesses and marking of Exhibits.
612. (a) The witnesses should be examined in the order given below :-
   (i) Presentant and his witnesses;
   (ii) Objectors and their witnesses, if any; and -
   (iii) Court witnesses, if any.
   (b) Witnesses of the presentant should be numbered as P.W. 1, P.W. 2, etc. the objectors witnesses as D.W.1, D. W. 2, etc., and the Court witnesses as C. W 1, C.W. 2, etc.
   (c) The presentant should be examined in the course of the enquiry though he had already been examined at the time of presentation of the will.
   (d) The status of the witnesses and how they are connected with the will such as scribe, attester, etc, should be elicited.
   (e) After a person is examined, his signature should be obtained the endorsement made under Rule 71(i).
   (f) Advocates may be allowed to appear on both sides (Rule 168).
613. (i) Rule 79 of the Civil Rules of practice and Circular Orders, Volume 1 dealing with the marking of exhibits in suits, is extracted below:

Exhibits.

79 (1) (54) Exhibits admitted in evidence shall be marked as follows:

(i) If filed by the plaintiff or one of several plaintiffs, with the capital letter A followed by a numeral A-1, A-2, A-3, etc.,

(ii) If filed by the defendant or one of several with the capital letter B followed by a numeral B-1, B-2, B-3, etc.,

(iii) If Court exhibits, with the capital letter C followed by a numeral C-1, C-2, C-3 etc and

(iv) if third party exhibits, with the capital letter X followed by a numeral X-1, X-2, X-3 etc.

(2) (56) The exhibits filed by the several plaintiffs or defendants shall be marked consecutively.

   *   *   *

(3) (57) If in a proceeding subsequent to the trial of a suit or matter, further exhibits submitted in evidence, they shall be marked in accordance with the above scheme with numbers consecutive to the number on the last exhibit previously filed.

(ii) The will also should be marked as exhibit.

(iii) The following particulars should be endorsed on each exhibit:-

   Sub Registrar’s Court.

   Will Case No. ___ of 200. Produced on ___ 200 by ___ . Admitted in evidence on ___ 200 and filed as exhibit ___ on ___.

   Sub Registrar, Returned on ___ 200.

Sub Registrar.

Date of actual admission in evidence should be noted, and not the date of production, against item “Admitted in evidence on ............”.

(v) Instruments not duly stamped should not be admitted in evidence and they should be impounded.

614. (a) All depositions in connexion with enquiries into will cases under Section 41 (2) of the Act, whether taken in the office or at a private residence shall be on loose sheets and preserved with the other records of the enquiry, These depositions need not be copied into the deposition book. [Registration Rule 150 (ii)]

   (b) Examination -in-chief should be followed by cross-examination and re-examination, if any.

   (c) Court witness may be allowed to be Gross examined by both sides.

   (d) Evidence should be recorded in respect of the facts referred to in Section 11 (2) and other relevant facts.

615. (i) A Joint sub-Registrar whose office has been amalgamated with that of a District Registrar under section 7 (2) of the Act, does not lose his identity as a Sub-Registrar in any acts connected with original registration. Accordingly, a Joint Sub-
Registrar in a District Registrar's Office can conduct enquiries under Section 41 (2) and in the event of the Joint Sub-Registrar's refusal to register, an appeal lies to the District Registrar.

(ii) The refund order by the Joint Sub-Registrar and, in the event of its conformation by the District Registrar the refusal order by the latter, shall both be entered in Book 2 of the District Registrar's Office.

616. Although admission or denial of execution by the representative or assign of a deceased testator or donor is not a point at issue in an enquiry under section 41(2). The registering officer may, if a representative or an assign denies the execution and he himself is not otherwise satisfied as to the execution of the deed, refuse registration on the ground of denial of execution.

617. A power-of-attorney executed by the presentant of a will authorizing the agent to appear and act in the farmer’s behalf in an enquiry under Section 41(2), falls under article 48(a) of Schedule I to the Indian Stamp Act, as it is granted for the purpose of procuring the registration of a document.

618. When a witness is examined wider a commission [Order 646] the endorsement prescribed by Rule 71 (i) shall mutatis mutandis be adopted.

619. A registering officer is not permitted by the Act to refuse registration of a will when presented by any person other than the testator, on the ground of the minority of the testator when he executed the Will. The procedure prescribed by Section 35 of the Registration Act is not applicable to the registration of wills which under Section 40 are presented for registration after the death of the testator by persons claiming under them. A clear distinction is made in Section 41 between the case of a will presented by the testator himself and that of a will presented by any other person entitled to do so. In the former case, the rules laid down in Section 35 are made applicable, but in the latter case special rules are given. In these special rules, no provision is made for an enquiry as to the testator's minority or sanity, for which enquiry provision is made in the rules in Section 35. It would not be reasonable to hold that the special Rules (a), (b) and (c) of Section 41 (2) are merely supplemental to the rules in Section 35 because at least in one instance the same rule in substance appears in both sections. (I.L.R 20 Madras, 254)

NOTE :-This ruling does not apply to a case in which a will alleged to have been executed by a testator when he was in an unconscious state. Under clause (2) of section 41 a registering officer should satisfy himself that the will was executed by the testator. Execution or affixing one's signature presupposes that the act was unconsciously performed. Consequently, were it is alleged that a person had not this consciousness a registering officer can and must take evidence on the point and on enquiry as to the fact whether the signature was affixed to the will by the testator when he was conscious is within the province of the registering officer. But any enquiry beyond this, such as taking evidence on the question whether the testator had a competent understanding as to the state of the family and the claims of the several members is outside the province of the registering officer.

620. Registering officers will be guided by the ruling in Order 184. In the matter of presentation of wills and authorities to adopt.

621. The provision in Section 40 of the Act that an authority to adopt may be presented for registration after the donor's death by the donee or the adoptive son does not exclude the authority under section 32 of the representative of the adoptive Son to present the document. (I.L.R. I II, Madras 175)
622. Where a discrepancy is noticed between the English and Indian dates inserted in a will presented for registration after the death of the testator, the will shall be registered, as it is, on proof of its execution by the testator since it is impossible to reconcile the discrepancy.

623. Accordingly to Rule 9 of Order XIII of the First Schedule to the Code of Civil Procedure, any person, whether a party to a suit or not, desirous of receiving back any document produced by him in the suit and placed on record shall unless the document is impounded, be entitled to receive back the same:

(i) Where the suit is one in which an appeal is not allowed, when the suit has been disposed of, and

(ii) where the suit is one in which an appeal is allowed, when the court is satisfied that the time for preferring an appeal has elapsed and that no appeal has been preferred or, if an appeal has been preferred, when the appeal has been disposed of.

Provided that a document may be returned at any time earlier than that prescribed by this Rule if the person applying therefor delivers to the proper officer a certified copy to be substituted for the original and undertake to produce the original if required to do so.

(iii) Return of exhibits.-Separate acknowledgments should be obtained from the parties concerned on the back of the application or on the objector's petition as the case may be for the return of the exhibits. The act of return of exhibits should also be noted by the Sub-Registrar on the application immediately below the acknowledgment obtained from the party.

624. This instructions in Order 501 regarding conduct of enquiries by an Assistant placed in charge of a sub-office in short vacancies apply mutatis mutandis to enquiries contemplated by, section 41 (2).

625. (a) A court fee label of Re. 0.75 Paise should be affixed to an extract from the register of death filed as an exhibit.

(b) Certified copies of documents filed as exhibits may be granted on requisite Non Judicial stamp papers.

Memo containing summary of evidence and reasons for registration or refusal.

626. (1) The above memo should be written in simple English;
(2) Each paragraph should be serially numbered;
(3) The summary of evidence should contain a preamble in the following form:
In the court of the Sub Registrar of
The day of 19
Will case No of 19 Present, Sub Registrar.
(Name) : Presentant
(Name) Advocate
vs
(Name) Objector
(Name) Advocate

(4) The particulars of the will with a brief contents thereof should next be given;
(5) Details regarding the compliance with the several requirements of Rule 69 should
be clearly stated;

(6) Brief Summary of the evidence of the presentant or one important or main witness should be given in full followed by an outline of the evidence of other witnesses with points of corroboration and difference;

(7) The evidence of the objector and his witnesses and that of the Court witness should then be summarized;

(8) Omission to examine any witness should be suitably explained;

(9) The evidence must then be discussed and a finding given on the following points :-

(i) death of testator;
(ii) Proper execution of the will by the testator in a conscious and disposing state of mind; and
(iii) the title of the presentant to present the will;

(10) If the Sub-Registrar decided to register the will, the concluding part of the summary of evidence should run thus:-

" I am satisfied from the evidence (a) that the suit will was executed by the testator (name) ;
(b) that the testator (name) is dead; and
(c) that the presentant (name) who presented the will is entitled to present the same. I therefore decide to register this will " ;

(11) The memo should be closed with the signature of the Sub-Registrar and the station and date also noted;

(12) List of witnesses examined and exhibits filed should be appended to the summary of evidence in the following form :-

LIST OF WITNESSES EXAMINED.
For the presentant :-
1. (Name) - P.W. 1.
2. (Name) - P.W.2.
For the objector :-
1. (Name) - D.W.1.
2. (Name) - D. W. 2.
For Court :-
I. (Name) - C.W.I.

LIST OF EXHIBITS FILED.
By the presentant :-
1. Exhibit A-1 (Particulars of Exhibit)
2. Exhibit A 2 (Do) etc.
By the objector :-
1. Exhibit B-1 (Particular of Exhibit)
2. Exhibit B-2 (Do) etc.
By the Court :-
1. Exhibit C-1 (Particulars of Exhibit)

2. Exhibit C-2 (Particulars of Exhibit) etc.

(13) The registration number or refusal number should he entered as a foot-note together with the Book, volume and page;

(14) A copy of the case diary shall at the conclusion of the enquiry be Submitted to the District Registrar along with the summary of evidence prescribed by Rule 72 (1).

(15) All the records connected with a will enquiry, (i) case diary, (ii) Depositions, (iii) Notices, Vakalats, summonses served, etc., and (iv) the memorandum containing the summary of the Evidence should be stitched together chronologically with a facing sheet indicating the document to which the enquiry relates and the number and year of the enquiry followed by a table of contents giving the date and particulars of each document in the file.

(16) The records shall be preserved for thirty years and then destroyed.

(17) No fee under Article 17 need be levied for the withdrawal of a Will from enquiry.

Information to parties...

527. Intimation in writing of refusal to register a will in an enquiry under section 41(2) of the Registration Act, 1908 shall be given to the parties concerned as well as to their Advocate, agent or representatives on the day on which the refusal order is passed.

Endorsements on the will under enquiry

628. (i) The usual endorsement of presentation from the person presenting the will should be written.

(ii) .If the Sub-Registrar decides to register the will a closing endorsement in the form prescribed in Rule 71 (ii) should be added.

(iii) The signature of the witnesses, examined should be obtained in the endorsement made under Rule 71 (i).

(iv) In the case of refusal the usual endorsement of refusal should be added [R.71 (iii)]

629. when, in an appeal against the order of the Sub-Registrar refusing to Register the Will, the District Registrar finds certain flaws in the procedure of the enquiry made by the Sub-Registrar, he can only call for a further report from the Sub-Registrar after conducting a further enquiry under Rule 173. The final orders in the appeal ordering or refusing registration of the document should be passed only by the District Registrar himself.

Deposit and withdrawal of sealed covers

630. (a) Entries in Book 5 shall be made and the alphabetical index prescribed by Registration Rule 126 shall be prepared by the officers himself who receives for deposit or delivers or opens a sealed cover under sections 43 to 46 of the Act. Whenever a sealed cover is opened after the death of a testator under section 45 or removed to Court on requisition therefrom under section 46, the entry in column 13 of Book 5 - Register of deposits of wills-shall be attested by the District Registrar with date. When intimation is received from a Court that a will forwarded to it has been permanently retained there, the fact shall be noted in column 13 (b) of Rook 5. These duties shall not be delegated to a clerk.
(b) When a will is forwarded to a Court under Registration Rule 80-A by registered post, insured the cover containing the will shall be entrusted to a responsible clerk for its being insured at the Post Office.

(c) (1) Endorsements on sealed covers containing wills should be made in the language in which the superscription has been written on the covers if the superscription on the covers is in Tamil or in English. If the superscription is in any other language, the endorsements should be made in Tamil.

(d) The entries in Book 5 should be made only in Tamil in all cases.

631. The District Registrars shall obtain from the Director of stationery and printing and maintain a sufficient stock of specially made envelopes and superior sealing wax for supply to intending depositors of wills, free of charge, and the advantages afforded by the use of such covers and wax in the preservation of wills shall be explained to depositors.

632. Every District Registrar receiving a sealed cover for deposit under section 42 shall intimate to the depositor that no steps will be taken by Government to ascertain when the testator dies and to communicate after his death with the beneficiaries and that the sealed cover is liable to be opened and its contents copied in Rook 3 and redeposited under the provisions of sections 46 (2) and 45 (2) of the Registration Act. (G o No 793 Judicial, dated 20th May 1898)

633. (a) Mukhtor namahs and vakalatnamahs, for the stamping of which provision is made in Article 10, Schedule II of the Court Fees Act, are documents given to and presented by duly certified Mukhtors and Advocates under the Legal Practitioners Act. A person, who is not a legal practitioner should not be permitted to deposit or to withdraw a sealed cover on behalf of the testator under the authority of a so-called vakalatnamah stamped under the Court Fees Act. He should be required to produce a Power-of-Attorney stamped under Article 48 of Schedule I of the Indian Stamp Act. (I.LR. 33, All. 487)

(b) When a sealed cover is deposited or withdrawn by an agent under power-of-attorney, an endorsement shall be made on the power in the form prescribed by Registration Rule -46 with suitable alterations. The power shall be retained or returned according as it is a special or a general power and in the former case, it shall be kept with the sealed cover itself.

634. When cover has been accepted for deposit and action taken with reference to section 43 (1) of the Act and Rule 78 (v) of the Registration Rules, the cover shall, before it is deposited in the safe [section 43 (2)] be placed in an outer transparent cover with eyeleted flaps and a string shall be passed through the eyelets and tied and sealed with the District Registrar's private seal. The outer cover shall not be opened unless there is a permanent change in the personnel of the District Registrars or unless an occasion arises for the opening of the inner sealed cover or its removal to Court.

635. Unopened sealed covers shall be preserved in brass racks consisting of a frame provided with two rows of movable upright spikes which can be fixed sufficiently far apart to admit of each cover being placed edgewise, separately and comfortably, along it’s length between the spikes.

636. A register shall be maintained in Form No, 16 in which the particulars regarding wills sent to Court shall be entered.

637. In respect of a will sent to Court but not received back within six months from the date on which it was sent, the District Registrar shall remind the Court for its
return and continue reminding till it is got back or information is received that it is permanently retained by the court.

638. All the records connected with the sealed cover shall be stitched together chronologically with a facing sheet indicating the number in Book 5 and the year to which the file relates, followed by a table of contents giving the date and a brief abstract of each document in the file. The file will include (i) a power-of-attorney or a vakalatnamah on the authority of which the cover is deposited or withdrawn (Order 633) : (ii) An application for the opening of the cover (Order 983); (iii) an application for its withdrawal [Order 633 (b)] and (iv) summons received from the court for its production and acknowledgment of receipt by the court (Rule 80). These records shall be preserved with the cover, or the will.

Register of sealed covers.

639. (a) The register prescribed in Registration Rule 78 (v) designated the “Register of Sealed Covers” shall be maintained in Form Registration II-50 and three lines shall be left blank between two entries.

(b) When any defect in the seals of a cover or in the cover itself is discovered, a note of such defect shall be made in the register and in the report forwarded under Registration Rule 78 (vi).

(c) The results of the checking of the sealed covers and wills with the entries in this register under Registration Rule 78 (vi) shall be recorded in a certificate at the end of the register.

(d) Undermentioned instructions shall be observed in making entries in the register:

(i) Column 1-Whenever a cover is opened on the application of a party under section 45, or for production before a court under section 46, the date of opening shall be entered with the serial number and year given in Book 5 noted within brackets, e.g.

20-9-1927 27-9-1927
(1/1924) (5/1922)

(ii) Columns 2, 3, 4 (a) and 4 (b) -The serial number and year of the cover as given in Book 5 shall be noted within brackets; e.g. (7/1920), (3/1925).

(iii) Columns 6 and 7 – The total number of covers sent to court and not received back shall be shown by a plus entry. Thus, If, out of 89 sealed covers, 8 are still in court, the figures in column 7 will be 81 plus 8.

(e) Wills transmitted under Registration Rules 75 and 78 (iv) shall, when forwarded by post, be sent registered.

Copies of entries in Book 5

640. Section 57 of the Registration Act does not debar the grant of copies of entries in Book 5. Register of Deposits of Wills, if such grant is otherwise unobjectionable. (G.o. Ms, No. 2129, Revenue, dated 25th August 1938.)

Wills received by post.

641. When a cover, which does not on the face of it purport to contain a will, is on opening, found to contain a will, information shall be given to the testator or the sender that the will cannot be registered or secured under the Act, since it has been received by post and cannot, therefore, be considered to have been presented for registration or deposited within the meaning of the Act and he shall be requested to take delivery of the same in person or by duly authorized agent;
642. Such wills as also those retained under Rule 78 (ii) shall immediately on receipt by post, be brought to account in the register of sealed covers referred to in Rule 78 (v).

643. If, in the Case referred to in Order 641, the party does not appear within a fortnight, the will with its cover shall in a District Registrar's office be kept with the covers referred to in Registration Rule 78, the particulars mentioned in the last part of clause (ii) of that rule being entered on the cover. In a Sub-Registrar's office, the will cannot be maintained and the Sub-Registrar shall forward the will with its cover to the District Registrar with full particulars.

CHAPTER XV
ENFORCEMENT OF APPEARANCE OF PARTIES.

Issue of Process.

644. A requisition for the enforcement of the appearance of a person before registering officer shall be in writing and shall be accompanied by the fee payable.

645. The Provisions of the Civil Procedure Code in the matter of the issue and service of processes, are printed in Appendix XI.

646. (a) Where it is not permissible to issue a summons for the personal appearance of an executant of a witness vide Rule 4 of Order V of the First Schedule to the Civil Procedure Code, 1908 (Appendix XI ) a commission shall be issued for his examination under the provisions of Order XXVI of the First Schedule to the Civil Procedure code (Appendix XII)

(b) When a commission is so issued the procedure prescribed by Registration Rule 42 (i) and order 800 shall be followed mutatis mutandis. the application, for process shall be forwarded with the commission order and the process fee shall be remitted by money order to the officer, to whom the commission is addressed, the money order commission being levied from the presentant of the document. The commissioner shall in enforcing the attendance of the person concerned follow the same procedure as in the case of a document presented to him for registration. .

(c) When the commission is for the examination of an executant and the executant appears in response to the process issued by the commissioner, the endorsement prescribed in rule 42 (ii) to (iv) shall be followed, the words " A.B., son of C.D, having appeared before me in my office " being substituted for the words " having attended at the residence of A.B., son of C.D., etc", in the endorsement prescribed in Rule ,42 (ii).

(d) If the executant appears after the limit of time prescribed by section 34, a statement of the reasons for the delay shall be recorded from him by the commissioner and transmitted to the officer issuing the commission along with the other papers. The fine for the delay if paid shall be remitted by the Commissioner into the local Treasury the fact of payment of fine and the amount paid being intimated to the officer issuing the commission.

(e) In cases in which the executant does not appear before the commissioner within the maximum period prescribed by the Act or in which the commissioner is satisfied before the expiry of that period that the executant is willfully keeping out of the way, the commissioner shall record a, statement of the evidence to that effect and transmit the statement with the connected papers and the documents to the officer who issued the commission. The commissioner shall not make any endorsement on the document in such cases.
(f) If on the application of the executant or the presentant, the former is examined at his private residence under section 38 by the Commissioner, the attendance fee levied for the purpose shall be credited in the accounts of the officer who collects the fee and intimation sent to the other officer.

(a) Any deposition which a commissioner may consider necessary to record shall be taken on loose sheets which, shall be forwarded in original to the officer who issued the commission. No copy of the deposition shall be retained by the commissioner. The officer issuing the commission shall on receipt of the original depositions keep such of them as relate to appeal cases, original enquiries and will cases with the records of such cases and shall file the depositions relating to ordinary documents in the file of powers-of-attorney after copying them in the deposition book of the office.

647.(a) Under Registration Rule 68 read with section 39 of the Registration Act, registering officers have powers to issue warrants under Rule 10 of Order XVI of the, Civil Procedure Code in cases of default. [G.O Ms. No 159, Law, (Registration), dated 14th October 1927].

(b) The enforcement of appearance by the issue of a Warrant shall be resorted to sparingly and on no account shall a warrant be issued for the arrest of a woman.

(c) Whenever a Sub-Registrar issues a warrant for arrest, he shall immediately Submit a report to the District Registrar and the Inspector-General explaining fully the circumstances in which the warrant was issued.

648. Sub-Registrars shall not require parties to execute bail bonds for their appearance at adjourned enquiries. Under Rule 16 (1) of Order XVI in the first Schedule to Civil Procedure Code a person summoned and attending is bound, unless the court otherwise directs to attend at each hearing until the Suit has been disposed of; and under Rule 4 of the same order where the detention of a witness beyond one day is necessary the party at whose instance he was summoned should defray the expenses of his detention for the further period. Under these provisions it should be possible to procure the attendance of witnesses from day to day, if such attendance is necessary, failure to so attend being reported to the local Sub Magistrate for action. When, however, the enquiry is adjourned to a distant date the proper course for the Sub-Registrar is to cause a fresh summons to issue, unless the party undertakes to produce the witness.

649. (a) A requisition for a summons for enforcing the attendance of a person resident beyond the limits of India cannot be complied with. A registering officer may, however, issue a notice by registered post and, if the executant does not appear within a reasonable time, may refuse registration treating the non-appearance of the executant as tantamount to denial of execution. [Advocate General's opinion in G.O. No. 2614 Judicial, dated 13th October 1884.]

(b) Section 29 of the Code of Civil Procedure, 1908 is extracted below for the information and guidance of the registering officers in the matter of issue of summonses:

“29. Summonses and other processes issued by-

(a) any Civil or Revenue Court established in any part of India to which the provisions of this Code do not extend, or

(b) any Civil or Revenue Court established or continued by the authority of the Central Government Outside India, or,

(c) any other Civil or Revenue Court outside India to which the Central Government has, by notification in the official Gazette declared the provisions of this
section to apply, may be sent to the Courts in the territories to which this code extends and served as if they were summonses issued by such courts,

(c) (1) Communications at Government level may be addressed to the Chief Secretaries and Secretaries to other State Governments.

(2) To facilitate matters in day-to-day administration, the Heads of Departments and certain others mentioned in column (1) of the statement in the Annexure are permitted on reciprocal basis to correspond directly on the routine and non-controversial matters on subjects mentioned in column (2) thereof with the officials of the Governments of Kerala, Mysore and Andhra Pradesh mentioned in column (3).

(3) In cases of doubt and in respect of correspondence with officers of other state Governments in India, the Government in Public (Political) Department should be consulted.

ANNEXURE

<table>
<thead>
<tr>
<th>Officer or officers of the Government of Tamil Nadu (1)</th>
<th>Subject (2)</th>
<th>Officers of other states (3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inspector General of Registration , District Registrars and Sub Registrars.</td>
<td>Service of processes in respect of documents presented for Registration.</td>
<td>Inspector General, District Registrars and Sub Registrars of the states.</td>
</tr>
<tr>
<td>Inspector General of Registration and District Registrars.</td>
<td>Rules and orders of the Registration regarding Registration procedure and pay and prospects of the department</td>
<td>Inspector General of Registration and district Registrars of the states.</td>
</tr>
<tr>
<td>Inspector General of Registration and Sub Registrars.</td>
<td>Publication of notices of enquiries relating to Wills and other documents pending registration in official Gazettes.</td>
<td>Inspector General of Registration and Sub Registrars of the States.</td>
</tr>
</tbody>
</table>

[G.O. No. 1958, Public (political), dated 24th September 1962.]

650. Summonses should be served direct on the members of Parliament or on the members of the State Legislature concerned outside the precincts of the Parliament or the House of Legislature as the case may be, i.e., at their residence or at some other place. [G.O. Ms. No. 3153, Home, dated 20th September 1966, R.G. 1966 Pages 316-317.]

Process Fees and Batta.

651. (a) The fees for the service and execution of processes shall be levied by registering officers in cash according to the scale prescribed in Appendix XIII, the scale in the second column of the schedule therein being adopted by all registering officers for processes issued under section 36 in connexion with original registration and that in the third column by District Registrars for process issued under section 75 in connexion with appeals and enquiries.
NOTE. The processes have to be issued to respondents and witnesses residing in the same village, fees at the **** rate shall be levied in respect of the first respondent as well as the first witness under clause 1(a) of the schedule.

(b) In issuing summonses or notices: to a person who executes a document both for himself and as guardian of minors, separate process fee shall be levied one for himself as party another for one or more minors represented by him. If the person executes the document only as guardian of one or more minors, then one fee only shall be levied.

(c) When summonses are issued to two or more persons residing in the same village to be served through different agencies the process fee should be levied as for as persons residing in a single village.

652. When a party is summoned at the instance of the court the party for whose benefit a witness is summoned should pay the travelling and other expenses and this may be included by the District Registrar in the costs of the enquiry.

653. The expenses payable to witnesses are regulated by the scale in Appendix XIV.

NOTE -In levying travelling allowance for witnesses, the onward and the return journeys should be treated separately. The necessary travelling allowance should be levied even if the distance is less than ten miles each way.

654. (a) Where summonses have to be issued under Rule 58 the usual process fee shall be levied.

(b) Where notices have to be sent to village munsifs for posting in their chavadies and where no fee is charged by them no fee for the notice shall be levied.

(c) Where, however, a special notice under Rule 69 has to be served, the usual process fee shall be levied.

(d) For tom-tom charges the usual fee of 25 Paise or more may be levied according as the tom-toming takes Place in a village or in a town.

(e) Necessary registration and postage charges shall be collected for the sending of notices to village Munsifs for posting in the Chavadies and for replies from them.

(f) Necessary postage charges for the reply from the village munsifs shall be remitted to them along with the fee for posting notice or summons and the tom-tom charges and, in cases where the cost of postage charges for the reply from the village munsifs alone, has to be sent, the village munsifs should be instructed to transmit their replies, “Service unpaid” the charges therefore being paid by the registering officers from the amount of postage collected from the parties, and credited to Account F.

655. No hard and fast rules can be laid down as to when emergent process fee should be levied. The general rule that it should be levied only when the party applies for the issue of emergent processes, has to be followed.

656. An executant summoned in connexion with original is treated as a witness as regards the expenses payable.

657. (a) When the person on whom a process is to be served does not reside within the Jurisdiction of the officer issuing the process, the latter shall, in cases where the summons or notice is not sent by registered post, be transmitted along with the fees collected thereon to the District Registrar or the Sub-Registrar within whose sub-district the person resides in view to the service being effected through that officer. When it is
necessary to remit fees and batta by post, money order commission shall be levied by the issuing officer in addition, to the process fees.

(b) The postage on correspondence relating to processes and for the transmission of summonses from one office to another should be deducted from the process fee collected from the party, brought to account in Account B as a receipt permitted in to the treasury under the head “ XV Registration-(c) Miscellaneous (IV) other Receipts”.

c) Process fees collected in an office and sent to another office for service should be excluded from the statement of receipts and disbursement of process fees relating to the former office. Accordingly, if the Sub-Registrar at A levies a process fee of one Rupee and incurs a service postage of 20 Paise, for the transmission of the summons to the Sub-Registrar at B, who in turn incurs a service postage of 20 Paise for returning the summons to the Sub-Registrar at A, the cost of the postage incurred in either office being deducted from the process fee and remitted into the treasury as laid down in Clause (b), the Sub-Registrar at A need not show any amount in the statement of receipts and disbursements of process fees of his office while the Sub-Registrar at B should show sixty Paise both as receipt and disbursement in the statement relating to his office.

d) The entire amount of process fees (including the postage for the transmission of summonses) shall, in the first instance be ledgered in Account F; and the actual amount of postage, as and when incurred for the transmission of summonses, shall be accounted for in the disbursement opening of Account F, and also simultaneously credited to Account B for its remittance into the treasury on the next remittance day.

e) In unavoidable and exceptional cases an officer receiving a process may advance the necessary batta and travelling allowance from his permanent advance; where there is delay in the receipt or money from the officer who issued the process. In such cases due precaution shall be taken to record the advance made in the contingent register and to carefully watch for the adjustment of the same on receipt of the amount from the officer who issued the process.

658. The sanction of superior authority is not required for the refund of unearned process fees and undisbursed batta, which shall be made without delay. The amount may be remitted by postal money order at the expense of the party.

659. (a) When the process fees collected in a registration office or sufficient to meet the cost of entertaining a process server for a continuous period, a temporary process-server may be attached to that office on such monthly remuneration as may be fixed by the Inspector-General from time to time. The process fee collected in one office and forwarded to another office under Order 657 (a) shall be deemed to have been collected in the latter office for purposes of this order.

(b) If at the close of any month the amount of fees on hand does not admit of the payment of the fixed remuneration to a process-server, the deficiency may be made good in subsequent months.

(c) In cases where a registering officer finds it difficult to obtain a suitable temporary process-server for serving processes, a peon of the office may be employed for the purpose, provided that the performance of this additional work does not interfere with his legitimate duties, and the process fees collected may be paid to him as honorarium after deducting such sum as may be necessary for meeting the postage on correspondence relating to processes, even though the processes have to be served at head quarters or adjacent villages.
660. Transport charges at the rate of 7 Paise per mile inclusive of return journey when the distance (single journey) exceeds five miles shall be collected from the party and disbursed to the process-server in addition to the process fee. [G.O. Ms. No. 1036, Revenue dated 10th March 1961]

661. In each registration office the earned process fees that have to be credited to Government shall be transferred to Account B on the first working day in each treasury month and remitted into the treasury in the usual course along with the other collections of the office.

662. The acknowledgment for disbursement of process fee collections in the cases mentioned in column (1) of the table below shall be obtained in the records mentioned against each in column (2) :-

**TABLE.**

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Remuneration of at monthly rates</td>
<td>Acquittance roll.</td>
</tr>
<tr>
<td>(ii) Payment to process servers employed for the occasion and process fee and batta refunded to a party.</td>
<td>Applications for summons.</td>
</tr>
<tr>
<td>(iii) Batta and travelling allowance sent to other officers.</td>
<td>If sent by money order, the acknowledgment shall be pasted on the application for summons. If sent through a messenger a separate receipt shall be obtained and filed with the application.</td>
</tr>
<tr>
<td>(iv) Batta and travelling allowance paid to witnesses.</td>
<td>Original of the summons.</td>
</tr>
<tr>
<td>(v) Batta and travelling allowance entrusted to the process-server to be paid to witnesses or money sent to another officer through a messenger.</td>
<td>Despatch Register.</td>
</tr>
</tbody>
</table>

663. The minimum travelling allowance of 25 Paise payable to executants and witnesses should be levied from the party in cases where railway fare or bus fare is levied in addition to mileage according to scale prescribed in Appendix XIII of the Registration manual, Part II, even if the additional distance travelled not covered by bus or tram is less than five miles.

CHAPTER XVI.

REFUSAL TO REGISTER
General.

664. Registration cannot be refused merely on account of the objection of a person who is not a party to the document that his interests will thereby be affected prejudicially. A party who objects to registration on that ground should be informed in writing that he should seek redress in a Court of law.

665. When an executing party is too ill to know what he is about, registration shall not be refused, but shall be suspended until he recovers. If the executant dies, the document shall be dealt with further under Rule 58 of the Registration Rules after examining the representative. If, however, the maximum time prescribed by law expires before the recovery of the executant, registration may be refused.

666. (a) Where an executant of a document does not appear to admit execution notwithstanding service of summons on him, in cases in which the summons had not been personally served, the registering officer shall consider the circumstances of each case and decide whether registration should be refused on the ground of wilful non-appearance tantamount to denial of execution [Registration Rule 162 (XI)]. In coming to a decision on this point he may admit the testimony of the claimant or of his representative or agent that the executant is wilfully keeping out of the way.

(b) When the executant of a document does not appear in spite of personal service of summons on him, his failure to appear should be treated as tantamount to denial of execution. In such a case the registration of the document should be refused immediately, without waiting for the appearance of the claimant, or for the lapse of the statutory period of eight months.

667. (a) A document is a nullity where the executant of it signed only on the first page but did not sign on the other pages, having discovered that it was not in accordance with the terms previously agreed upon. (I.L.R. 30 Calc, 433.)

(b) Where a letter purported to transfer immovable property and was presented as a non-testamentary document for registration which was refused on the ground that it contained no description of the property “sufficient to identify the same”, held that the refusal was under the circumstances proper.

The provisions of Section 21 of the Registration Act, are positive and imperative and not merely directory. The object of registering a document is to give notice to the world that such a document has been executed and is in force. Persons who may seek to acquire any property covered by such an instrument are entitled to have the instrument so clearly worded that they can, while searching the registers, come upon the deed quickly and have no doubt as to its contents. The object of the statute would be to a great extent nullified and innocent persons exposed to great hardship and loss if they could be treated as purely directory. (I.L.R. 31 All. 523.)

668. (a) Two volumes of Book 2 shall be maintained in the District Registrar’s office—one by the District Registrar and the other by the Joint Sub-Registrar. The volume maintained by the District Registrar may be taken by him to the camp at which an appeal, application or original enquiry is posted for enquiry.

(b) The numbering of entries in both the books should be in the same series. Accordingly, when the Joint Sub-Registrar in a District Registrar's office decides to pass an order of refusal when the District Registrar's Book 2 has been taken to camp by the District Registrar, he should assign a number to the refusal order and copy it in Book 2 only after obtaining information from the District Registrar as to the numbers, if any, that
have been in the meanwhile, assigned to the entries in the District Registrar's volume of Book 2. A similar course should be adopted by the District Registrar with regard to his orders of refusal.

(c) When a copy of an entry in the District Registrar’s Book 2 in camp is to be granted to any applicant, the copy shall, after its preparation by the District Registrar's camp clerk and authentication by the District Registrar, be sent to the District Registrar's Office for being sealed under rule 8 (ii) (f).

(d) If any application is received at the headquarters under section 57 (1) for the inspection of an entry or entries in the District Registrar's volume of Book 2 when the volume is in camp, the applicant shall be instructed incases of urgency to proceed to the District Registrar's camp and make the requisite inspection.

669. (a) A Sub-Registrar who is joint with a District Registrar but whose office has not been amalgamated with that of the District Registrar shall, like other Sub-Registrar's pass formal orders of refusal in all cases falling under section 71 and these orders will, in the usual course, be subject to revision by the District Registrar under sections 72 and 73.

(b) The refusal order of the Joint Sub-Registrar whose office has been amalgamated with that of a District Registrar shall be entered in Book 2 of the Joint Sub-Registrar. In the event of its confirmation by the District Registrar, his refusal order shall be entered in Book 2 of the District Registrar.

(c) In the case of an office which has been amalgamated, a Sub-Registrar other than the senior joint Sub-Registrar shall not pass an order of refusal on any ground whatsoever, but shall transmit the document to the senior joint Sub-Registrar for disposal.

General.

670. (a) The order of refusal to register recorded, in Book 2, shall be in Tamil and shall, except in the case referred to in Order 815, be in the handwriting of the registering officer and shall, after setting out the facts of the case, state the reason for the refusal fully and clearly, e.g., "The document is refused registration with reference to the provisions of section 20 (1) of the Registration Act, 1908, Seeing that it contains unattested interlineations and blanks ".

(b) The orders shall be assigned serial numbers as laid down in section 53 of the Act.

(c) The number of the document in the pending series should be entered in the form of a heading, above the reasons for refusal thus :-
"Document No. P-5 of 1951."

(d) In cases of partial registration :-

(i) When the executants of a document appear at different times the order of Registration or refusal shall be passed after all the executants have appeared and admitted or denied execution as the case may be unless the maximum time allowed for appearance by the Act has expired or unless the presentant applies for the return of the document unregistered as regards the executant who failed to appear.

(ii) When a document is partially registered and partially refused registration the refusal shall be endorsed after the document is registered.

(e) The several paragraphs in the order of refusal should be serially numbered.

(f) The refusal must be made for one or more reasons stated in Rule 162 of the Registration Rules or for the non-compliance of the provisions of the other enactments
having a direct bearing on the Registration Act, such as The District Taxes (Amendment) Act, 1964, the Tamilnadu Land Reforms (Fixation of Ceiling on Land) Act, 1961 and the Tamilnadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968 and the concerned sections or the relevant rules must be quoted in the order of refusal.

Entries in Book 2

671. (a) The several headings should be entered in Tamil in the form appearing in Appendix I of he Registration Manual, Part I.

(b) Erasures, interlineations, etc., should be attested and the pages occupied by the entries should be initialled at foot.

(c) The following instructions should be observed while making entries in the several columns in Book 2:-

1. Column (1)- (i) The number and the year should be noted below in the space intended for them as 1 of 1970, 2 of 1970 and so on.

   (ii) Stamp:- Actual stamp borne by the document irrespective of the fact whether it is deficit or in excess should first be entered .Then the concession, if any, shown or the deficit stamp duty collected should be specified giving particulars.

   (iii) Date of document :- If there is more than one date of execution in a document, all such dates should be entered in chronological order..

   (iv). Date and hour of presentation :- Date should be entered first and time next,

2. Column (2) -Name and addition of the presentant -

   (i) Name with father's/husband's name, profession and place of residence with sub-

   (ii) If the document is presented by an agent under a power of attorney, the name of the principal and the particulars of the power should be furnished.

   (iii) If a document is presented by the legal representative of a deceased executant or the guardian of a minor, the capacity in which the document is presented should be mentioned.

3. Column (3) : Names and additions of executants-

   (i) The particulars indicated for presentant in sub paragraph 2 above should be entered for executants in this column. If an executant had died, the word "deceased" should be appended to the name of the executant.

   (ii) When an executant who denies execution is personally known to the registering officer, the words "personally known to the registering officer" shall be added in brackets against his name in column 3.

4. Column (4) : Names and additions of persons examined -

   (i) The name and addition of every person from whom a deposition has been recorded by a registering office in connection with a document which is refused registration, whether he be the claimant, executant or other person, shall be entered in column 4 of Book 2.

   (ii) If persons mentioned in column 2 or 3 are examined, their full additions need not be repeated. It will suffice if their names alone are mentioned giving reference to column 2 or 3 for their additions.

   (iii) Legal representatives and identifying witnesses and persons other than the executants and the claimants should be described as such against their names.
5. Column (5): Abstract of document together with the names of all claimants and all attesting witnesses:

(i) In the case of a document refused registration in Toto, the following particulars shall be noted in column 5:

(a) the nature and value of the document,

(b) name of the villages and of the sub district in which the property is situated,

(c) a brief reference to property mentioning whether it consists of land and, if so, whether wet, dry or garden, a house, or a house-site or one or more of these and the total extent affected and a description of the nature of the transaction:

(d) names of all the claimants, the writer and the attesting witnesses,

(e) whether the executant is a signatory or a marksman.

(ii) The instructions in Order 881 as regards the initialing by the registering officer of pages and the attestation of erasures, interlineations, etc., shall be observed in the case of entries in Book 2 also.

(iii) Wells, crops, etc., affected by the document should be noted.

(iv) If the claimant happens to be the same person mentioned in column 2, this fact should be stated against his name in column 5.

(v) If the scribe happens to be an attestor also, he should be described as scribe and attestor.

(vi) The initials of the scribe and the attestor should also be noted.

(vii) The entry, in column 5 should be closed with the initials of the Sub-Registrar,

6. Column (6): Reasons for refusal-

(i) Pending number of the document with year should be noted at the top of this column.

(ii) Name of the presentant, date of presentation, his title to present the document (such as executant, claimant, a legal representative of the executant, etc.), should be stated.

(iii) A brief mention of what transpired at each hearing should find a place in the refusal order.

(iv) The date of the first hearing should as far as practicable be fixed before the expiry of four months from the date of execution.

(v) If the first summons is personally served on the executant, a second summons is unnecessary.

(vi) In respect of a partial refusal the name of the person as regards whom registration is refused should be specified.

(vii) When a document is partially registered and partially refused registration a reference to the partial registration shall be entered as a further note under the order of partial refusal as follows.

"Registered as No. of Book Volume Page as regards ."

(viii) when a document refused registration is ordered to be registered either by a District Registrar or by a Court, a note to the following effect shall be entered in Book 2 under the order originally passed by the Sub-Registrar refusing registration, and at Foot of
the copy of the District Registrar's order or of the order or decree of the Court filed under Order 813,

"Registered under the orders of the District Registrar/Court as No. of 19, Book, Volume, page"

(ix) The notes prescribed in clauses (g) and (h) shall be attested by the Sub-Registrar's initials with date.

(x) In a refusal order under section 25 or 34 the fact of having obtained an application from the presentant and submitted it to the District Registrar should be stated in the order of refusal.

672 (1) In making entries in Book 2 in the case of appeals in District Registrar’s Offices-

(a) In the column date and hour of presentation, the date and hour of presentation of the document in the Sub-Registry Office shall be entered and not the date and hour of presentation of appeal;

(b) Columns 2 to 5 shall be left blank;

(c) The number and year of the appeal with the names of the parties and their advocates shall be entered at the head of the order of refusal in the column “Reasons for refusal” and the names of the witnesses examined and particulars of exhibits filed shall be entered below the order of refusal in the same column.

(2) A document accepted for registration but returned unregistered at the request of the presentant shall not be entered in Book 2.

Refusals after Enquiry under Rule 58.

673 (a) In orders of refusal passed after an enquiry under Rule 58, the exact relationship of the presentant to the deceased executant as his legal representative should be stated.

(b) An agent of a representative of a deceased executant cannot be permitted to admit execution of the document. (Order 499).

(c) The fact of having obtained an extract from the register of death and a list of representatives from the village officer concerned should be mentioned.

(d) Reference should also be made in the order as to the examination of the presentant and persons accompanying him as to the representatives of the deceased executant.

674. Intimation in writing of refusal to Register a document under section 71 or section 76, or of direction to register a document under section 72 or section 75, shall be given to the parties concerned as well as to their advocates or agents representatives on the very day the order of refusal or the direction to register is passed.

Copies of Refusal Orders.

675. (a) Copies of refusal orders shall be granted without delay and with a note showing the time within which an appeal may be lodged and the authority to which the appeal lies in the following form:-

"An (application/appeal) lies with the District Registrar of against this order of refusal within 30 days after the making of this order of refusal."

(b) every correction and the note of corrections at the end in the copy of refusal order should be attested.
(c) The words "true copy" should be entered just below the refusal order, and above the signature of the registering officer.

Documents refused registration.

670. (a) In the sheet endorsements the Refusal Number and Book 2 should be noted along with the document number and Books 1, 3 or 4 as the case may be.

(b) The last sheet should be described as such e.g., “third and last sheet” “fourth and last sheet” and so on.

(c) Rubber stamp impressions should be clear and not blurred. -

(d) The relationship, if any, of the identifying witnesses to the executants / presentants should be noted against the names of the identifying witnesses.

(e) In the partial registration certificate names of minors should be mentioned but additions of executants may be omitted.

6'77. The number assigned to an order of refusal under Order 670 (c.) shall be entered on the document above the endorsement of refusal to register prescribed by section 71 of the Registration Act.

CHAPTER XVII.

FUNCTIONS UNDER STAMP LAW AND VALUATION OF PROPERTIES

Date of and stamp borne by documents.

678. (a) Date of execution :- (i) A registering officer shall compare the date of execution given in it, document with the date of the purchase of the stamp-paper or papers on which the document or any portion of it is written in order to ensure that ante-dated documents are not admitted to registration.

(ii) When a document consists of two or more stamp papers purchased on different dates and the date of execution if found to be prior to the date of purchase of anyone of the stamp papers, the document shall be treated as ante-dated.

(iii) If the date of execution is given in a document in both the British and the Indian Calendars and if the "date given according to the British calendar does not tally with the date as found in any of the Indian calendars, the party shall be required to reconcile the discrepancy .

(iv) A counterpart of a document need not necessarily bear the same date as its original.

(v) In the case of a copy of a Court sale certificate the date on which, the original certificate of sale is signed by the presiding Judge should be taken as the date of execution of the document.

(b) Date of presentation-The date of execution shall be checked with the date of presentation.

679. Stamp borne by documents - (a) Under section 38 of the Indian Stamp Act 1899, it is the duty of a registering officer to examine every document produced before him in the performance of his functions in order to ascertain whether it is chargeable with stamp duty and, if so, whether it is stamped with a stamp of the value and description required by the law in force.

(b) When the document is not duly stamped he shall impound it as prescribed in Registration Rule 28 (ii) and (iii), subject to the instructions contained in Registration Rule 29.
(c) When a document written on an insufficient stamp is registered by a registering officer, he is liable to be required to make good the stamp duty lost to Government.

(d) Under section 35 of the Indian Stamp Act, no instrument chargeable with duty can be acted upon or registered unless it is duly stamped and under the Act, a document, which is not duly stamped at the time of its execution, can be acted upon or registered only in the following cases:

(i) Where a document bears the certificate prescribed by section 32 (3) ; and

(ii) Where it bears the certificate prescribed by section 42 (1).

When, therefore, a party presents informally for registration an insufficiently stamped document and, on being informed of the deficiency of stamp duty and advised to draw up a fresh deed, purchases a new stamp to cover the deficiency and copies into it the first portion of the document altering the date of execution and striking out the portion from the original sheet, the alteration has no legal effect and, as the document as first drawn was insufficiently stamped, the alteration cannot render it “duly stamped” for the purpose of section 35. Documents altered in this manner shall be impounded.

(e) Registering officers shall examine the stamp vendor’s endorsement on each sheet of a document chargeable with a duty exceeding Rs. 1,000 and shall report to the Revenue Divisional Officer having jurisdiction over the vendor; cases in which the amount of duty is made up by the use of two or more sheets of stamp paper each of value less than Rs. 1,000 and sold by the same licensed vendor to the same party on the same date.

(j) There is no prohibition in the Stamp Act against the use by one person of a stamp purchased by another. The object of requiring stamp vendors to note the name of the person purchasing a stamp is to provide means for ascertaining when, where and by whom it was purchased. When a stamp is purchased on behalf of a party, the vendor ought to enter on, the stamp the name and residence of the person for whom the stamp has been purchased, but his failure to do so should not subject the parties to any punishment. The interference of registering officers in the case of a document written on a stamp paper purchased by a person who is not party, to the document is accordingly unnecessary, the registering officer need only bring the neglect of the vendor to the notice of the Revenue Divisional Officer.

(g) Stamp vendors have been prohibited from writing documents or preparing registration copy forms. A licensed stamp vendor should only vend stamps in the licensed premises and he should not do any other work in the place of vending. Cases of breaches in this regard shall also be brought to the notice of the concerned Revenue Divisional Officers by the registering officers.

Impounded Documents.

680. (a) (1) All District Registrars are “Collectors” in respect of the powers specified in sections 38 (2), 40, 42, 48 and 56 of the Indian Stamp Act, 1899, within the limits, of their respective jurisdictions in regard to instruments presented to or impounded by them or officers subordinate to them.

(ii) Each District Registrar shall maintain a register (Form Registration II-39) showing particulars of all document dealt with by him under the Indian Stamp Act, whether presented in his own office either for registration or in connection with proceeding under sections 72 to 74 of the Registration Act, or whether impounded by a Sub-Registrar in his district and submitted to him for adjudication. All correspondence
relating to such documents shall be ledgered in this register and not in the general series in
the current register and shall be distinguished by the letter ‘I’ prefixed to the number
assigned in the register, this number being given to all the correspondence in a single file.
The disposals shall be maintained in a distinct record bundle.

(b) In every sub-office a register (Form Registration II-38) shall be maintained in
which every document impounded shall be entered on the date on which the registering
officer decides to impound the same.

(c) (i) A document impounded by a Sub-Registrar shall be forwarded to the District
Registrar to whom he is subordinate together with an extract [Form No. 17] of columns 1
to 8 of the register mentioned in clause (b) above, signed and dated by the registering
officer. A Copy of the document shall also accompany the extract, if such a copy has not
been already submitted to the District Registrar. No covering letter is necessary.

(ii) The District Registrar, if he is of opinion that a document forwarded to him is
not duly stamped, shall inform the Sub-Registrar concerned of the amount of deficit stamp
duty and penalty to be collected.

(iii) On receipt of this intimation the Sub-Registrar shall communicate the decision
to both the claimant and the executant requiring the payment of the amount to him by
either of them.

(iv) The amount shall be brought to account in Account C and remitted into the
treasury on a separate chalan in T.N.T.C. Form 9, the stamp duty being credited to the
head. “XIV Stamps-A. Non-Judicial-Duty on impressing documents” and the penalty to
the head “XIV Stamps-A. Non-Judicial-Fines and Penalties”.

If a lump sum is levied in lieu of deficit stamp duty and penalty the deficit duty
leviable shall alone be credited as “duty” and the balance as “Fines and Penalties”.

(v) A receipt in Form Registration II-56 to 60-Receipt for documents and fees shall
be granted for the amount received.

(vi) The fact of the payment of the deficit duty and penalty, if any, shall be reported
immediately to the District Registrar with particulars of the name and residence of the
payer [Section 42, (1) of the Indian Stamp Act, 1899] and the date of payment.

(vii) The receipt issued by the Treasury Officer for the remittance of the amount
shall also be sent to the District Registrar in due course.

(viii) On receipt from the Sub-Registrar of the intimation of payment the District-
Registrar shall endorse the document as required by section 42 (1) and return it to the Sub-
Registrar. Rubber Stamps for endorsing those particulars are supplied to the District
Registrars in whose offices the number of documents impounded in a year amounts to not
less than 100.

(ix) If the parties do not respond to the notice issued under Sub-clause (iii) within a
reasonable time or if the party liable to pay the deficit stamp duty and penalty under
section 29 of the Indian Stamp Act declines to pay the amount and the other party to the
transaction is unwilling to do so, the matter shall be reported to the District-Registrar with
a view to the recovery being effected under the provisions of section 48 of the Act.

(d) When, under exceptional circumstances, an impounded document has to be
forwarded to the District Registrar before the admission of the execution is obtained from
the executant a note shall be entered in the extract drawing attention to the stage at which
the document was impounded and the necessity for its return after adjudication before the
expiry of the time prescribed for the appearance of the parties to admit execution.
(e) The District Registrar shall be reminded when a document is about to be time-barred for registration.

(f) When a Sub-Registrar, whose office is situated at the headquarters of the District Registrar, forwards an impounded document to him, the cover containing the document shall bear in red ink a superscription to the effect that it contains a document and the acknowledgment of the receipt of the cover shall be obtained in the local delivery book. When a document is sent by post it shall be sent by registered post and the receipt furnished by the post office shall be filed in the file book of postal receipts.

(g) A Sub-Registrar shall explain to the presentant of a document impounded the provisions of section 46 (1) of the Stamp Act and ascertain whether he desires any copy to be made of the document under clause (2) of that section; but a written statement need not be recorded from the presentant on this point.

**Adjudication of Documents**

681. (a) (i) All District Registrars are “Collectors” in respect of the powers specified in sections 31, 32 and 41 of the Stamp Act also. (B.P. Mis. No. 1226, 8th July 1944 and Mis No. 1540, 29th August 1944.)

(ii) Separate registers shall be maintained in forms Nos 18 and 19 for ledgering the daily transactions relating to sections 31 and 32 and those relating to section 41 of the stamp Act. The serial numbers assigned in column (1) of the registers shall commence from and terminate with each calendar year.

(iii) (a) The abstract of the instrument furnished, the application as well as any affidavit or other evidence filed by the parties or other papers that may be called for under Sub-section (2) of section 31 or section 41 of the Stamp Act shall be filed in separate files (one for section 31 and another for section 41) designated “File of correspondence relating to the instruments certified under sections 31 and 32 or under sections 41 and 42 of the Stamp Act as the case may be. Each paper shall be paged in ink as soon as it is pasted in the concerned file.

(b) Under section 31 (2) of the Stamp Act the adjudicating officer may call for an abstract of the instrument, an affidavit and other evidence to prove that all facts and circumstances affecting the chargeability of the instrument have been fully and truly set forth. These particulars would not only help the adjudicating officers to detect gross under valuation but also enable, Government to take penal action against the party for wilful evasion of duty. As the provision in the Act is permissive and not mandatory adjudicating officers often fail to call, for the particulars mentioned in the section. In order to ensure that the powers under section 31 (1) are properly utilized to safeguard against under valuation, Collectors and adjudicating officers shall call for invariably the particulars specified in section 31 (2) of the Stamp Act when the value of the properties covered by the instrument exceeds Rs. 10,000. [R.G. 1954-Page 46]

(iv) In the applications put in by parties the names of the executants of the instruments and of the persons claiming thereunder together with their additions shall be caused to be mentioned.

(v) The duty paid under section 32 or section 41 and the fee levied under section 31 shall be remitted into the treasury in a separate chalan under the heads of account. “[IV, stamps A, Non-Judicial- duty on impressing documents” and “XIV Stamps A, Non Judicial Miscellaneous-Adjudication fees, respectively on the dates on which the office collections under the Registration Act are remitted into the treasuries. Duty collected under section 32 and or 41 shall be shown separately in the chalan. The amount remitted with the
date of remitted shall be noted in red ink in the registers prescribed under sub-clause (ii) with the initials and date of the officer remitting the amount into the treasury.

(vi) A receipt in form Registration II-56 to 60-Receipt for documents and fees shall be granted for the amount received.

(vii) The District Registrar while on tour in connexion with the inspection of sub-registry offices may take with him the registers prescribed in sub-clause (ii) for acceptance and disposal of, the applications received under sections 31 and 32 or section 41 of the Stamp Act and grant receipts from the document and fee receipt book of the Sub-Registry office where he may camp. The adjudication fee and the stamp duty collected shall be ledgered in Account C of that sub-registry office and the Sub-Registrar concerned shall remit the amount into the Treasury in a special chalan separately prepared therefor on the date prescribed for remitting his office collections and submit the special chalan after remittance to the District-Registrar, who shall file it in the file of correspondence prescribed in sub-clause (iii) with cross reference wherever necessary, after noting the amount so remitted along with the name of the Sub-Registrar who remitted the amount in the registers referred to in Sub-clause (ii).

(viii) District Registrars shall submit by the 10th of April each year a statement showing the number of cases dealt with and the amount of stamp duty and penalty realized by them during the financial year ending 31st March of the year in exercise of their powers under sections 31, 32, 37, 40 and 41 of the Indian Stamp Act.

(b) The certificate to be added under section 32 of, the Stamp Act shall be in the form prescribed below: -.

Certificate under section 32 of Act II of 1899.

I hereby certify that the full duty of Rs.              with which the instrument is chargeable has been paid.

Office:
Station:
Signature
Date:
Designation.

The certificate mentioned in sections 41 and 42 shall be in the following form:---

Endorsement under sections 41 and 42 of Act II of 1899.

I, hereby certify that the proper/deficit stamp duty of Rs.             has been levied in respect of this instrument from (name of the payer) residing at Registrar's office.

Station:               Signature
Date:                     Registrar of
                        and Collector

NOTE: -Applications under sections 31 and 41 of the Indian Stamp Act, should be stamped under article 10(k) (i) of schedule II of the Tamil Nadu Court Fees and Suits Valuation Act, 1955. No Application fee in the shape of court fee stamps is chargeable on application and petition presented to Sub-Registrars, except those in the city of Madras, under section 41 of Indian Stamp Act.

Adjudication of Documents-General Instructions
682. (i) When an instrument is presented for adjudication or when an instrument is impounded under section 33 or received from Courts under Section 38 (2) of the Stamp Act the collector before Whom it is produced or by whom it is received, should examine the document personally and independently and take a decision as to the nature of the document and the proper duty with which it is chargeable, with reference to the latest instructions and circular orders Issued by the Board and the Judgments of the High Court in the matter. If he finds any legal complications the matter may be referred to the Pleader doing Government work in the area. While sending the instrument to the Pleader, the Officer should set out the salient features of the instrument in the reference addressed to the local Government Pleader and invite his attention to the latest orders if any, concerning the subject. The opinion of the Government Pleader, when received, should be examined critically and a decision taken judiciously by the officer himself, in the light of the Government. Pleader's opinion but not necessarily by blindly following it. It should always be borne in mind that the legal opinion can only be a guide but not an authority to the administrative officer in the discharge of his statutory function.

(ii) In regard to adjudication of instruments relating to “Declaration of Trust” the following specific instructions are issued. The distinction between a “settlement deed” and a Deed of Declaration of Trust, should clearly be understood by all officers who may have to adjudicate such documents. According to Section 2 (24) of the Stamp Act any non-testamentary disposition i.e., a disposition made otherwise than by a “will” which is intended to have immediate effect for any charitable or religious purpose is a “settlement”. Where such disposition has not been made in writing any instrument, recording whether by way of declaration of trust or otherwise, the terms of such disposition is also included in the definition of Settlement. An instrument which contains a declaration of trust, pure and simple should, alone be treated as a “Deed of Declaration of trust” and charged with duty as such. If the document amounts to a declaration of trust and if in addition to disposition, the conditions under Section 2(24) of the Stamp Act are satisfied, it should be treated as a “Settlement” (R.G. 1964-Pages 176–177).

683. (i) The Board of Revenue (the Chief Controlling Revenue Authority) can interfere with the orders of a Collector before the certificate is issued under section 12 of the Stamp Act but once the certificate has been appended, the Board cannot exercise its powers under Section 56 (1) of the Act. If the Collector had adjudicated a document wrongly, and issued a certificate under Section 40 (1) (a) which cannot be sustained, it will be open to the High Court, when the matter is brought to its notice by appropriate proceedings to annul the certificate and direct the Collector to adjudicate afresh according to law.

(ii) A certificate under Section 40 (1) (a) will arise only in cases where, it is held that the document is duly stamped or is not chargeable with stamp duty. Such a certificate is final under section 40 (2). The party concerned is, therefore, most unlikely to agitate against such a certificate. Only Government may have a grievance, if the document is considered to be chargeable with a higher stamp duty. In such cases, there is no provisions for making any reference to the High Court under Section 57 (1) of the Stamp Act. The broad position that a certificate under Section 40 (1) (a) is final is reasonable as the Collector is a Government Officer under the executive control of the Government and it would be anomalous to provide for a reference to the High Court by the Government against the orders of their own officers. The Government interest can be safe-guarded by the Collector adjudicating carefully in a judicial manner.
(iii) Giving grossly improper certificates under Section 40 (1) (a) will entail liability to punishment and the loss will also be liable to be recovered from the officer concerned. This can be avoided by Collectors exercising their judgment carefully before issuing the certificates and also by soliciting the advice of the local Government Pleader and of the District Collector or District Revenue Officer in all doubtful or difficult cases.

(R.G. 1964 Pages 247-248)

684 (i) Note 7 under Section 35 of the Stamp Act authorizes the Collector to revise, his own orders suo motu in cases where he considering an instrument to be insufficiently stamped or unstamped, levied the deficit or proper stamp duty and penalty but subsequently before endorsing his certificate on the instrument comes to know that the instrument is sufficiently stamped or is not chargeable with duty. In such cases there could be no objection to District Registrar taking advice from the Inspector-General of Registration as to the correct stamp duty leviable on documents, as the Inspector-General of Registration is to be regarded as a senior, and experienced officer competent to give departmental advice in such matters.

(ii) Any modification of his earlier orders by the Collector on such advice cannot be viewed as ‘action without jurisdiction’. Doubtful and difficult cases, however, should be referred to the Board of Revenue which is the Chief Controlling Revenue Authority.

(R.G. 1961 Page 851)

685. (i) In cases where the document has been returned to the party after registration, the document cannot be called for and impounded.

(ii) As regards a document that is, on the face of it, insufficiently stamped and which has been inadvertently registered but not returned to the party, there is nothing irregular in impounding it under Section 33 (1) of the Stamp Act. the document in such a case, had been presented to the Registering Officer for registration and, therefore, has come to him in the performance of his duties. The position continues to be so till it is returned to the party the return of the document to the person concerned after registration being a statutory obligation under section 61 (2) of the Registration Act. Till the document is returned under the said section it cannot be said. That the document has not come to the Registering Officer in the performance of his duties. The fact that registration has been completed (though the document is insufficiently stamped) does not alter the position that the document has come to the registering officer in the performance of his duties. So, such a document can be impounded after registration, provided it has not been returned to the party. [R.G. 1967-Page 46.]

686. The following procedure shall be observed in the matter of levy of deficit Slump duty and penalty on insufficient or unstamped documents:- As soon as the Collectors (under the Act) comes to a provisional conclusion regarding the article of the Stamp Act under which a document falls and the duty and penalty he considers suitable in the case, he shall issue a notice to the party indicating the appropriate Article under which the instrument falls and the duty and penalty proposed to be charged the party shall be called upon to show cause why the duty should not be so determined and why the penalty should not be levied on or before a date to be fixed by the ‘Collector’. The representation of the party, if any, shall be duly considered before passing final orders.

[R.G 1960 Pages 44 and 45]

Person against whom Collector should proceed to recover stamp duty and penalty.

687. On the question who is the person against whom the ‘Collector’ has to proceed under Section 18 of the Indian Stamp Act (II of 1899) by way of recovering the
stamp duty and penalty as arrears of land revenue in circumstances where defectively stamped documents have been produced in Court or have come before the court in the performance of its functions and have been impounded and sent by the Judge to the ‘Collector’ for action under Section 40 of the Act. Held, following the clues afforded by Sections 17 and 62 of the Stamp Act and reading, together sections 35, 40 and 61 of the Act, the executant of such document is the person against whom the ‘Collector’ should proceed under sections 40 and 48 of the Act for collecting the Stamp duty and penalty.

[R.G. 1957-Page 45]

Certification under Section 16 of the Stamp Act.

688. (a) All Registering officers are ‘Collectors’ for the purposes of powers conferred by Section 16 of the Stamp Act.

(b) All application (Form No. 20) made to a Registering Officer under that Section does not require to be stamped.

(c) (1) A certificate under Section 16 is required in respect of documents of the following nature -

(1) Counterparts, (2) duplicates, (3) supplemental deeds, (4) sales in favour of mortgagees stamped under the last proviso to Section 24 of the Stamp Act, (5) further charge with possession on simple mortgage, (6) auxiliary, collateral, additional and substituted security, (7) lease, partition and settlement stamped under the provisions to articles 35, 45 and 68 respectively of Schedule I to the Indian Stamp Tamil Nadu (Amendment) Act, 1958 and (8) lease deeds executed in favour of mortgagees without possession falling under the explanation to Article 40 of Schedule I to the Stamp Act.

Note :- A certificate is unnecessary in respect of transfer of mortgages.

(ii) The certificate on item (4) above, shall be in the following form :-

“I hereby certify that on the production of the mortgage deed executed in favour of the vendee/or of the person from whom the vendee has obtained the mortgage rights/in respect of property dealt with herein, I have satisfied myself that the stamp duty of Rs. , has been paid therefor”.

(iii) The certificate in respect of item (8) shall be the same as in Clause (d) above with the words ‘lessee’ substituted in the place of vendee wherever that word occurs.

(iv) The certificate entered on documents other than those mentioned in items (4) and (8) shall be in the following form :-

“I hereby certify that on the production of the original instrument, I have satisfied myself that the stamp duty of Rs. has been paid therefor”.

Note :- The amount of duty actually paid on the original instrument shall be entered.

(d) Copies of original documents or their Counterparts can be admitted in evidence under Section 16 of the Stamp Act only in rare and exceptional cases where the party declares that the original documents are either lost or cannot be produced. In such cases, the forms of certificates prescribed in clauses C (ii) to (iv) above shall be altered suitably.

(e) For the purpose of calculating the stamp duty payable on the instrument on which the certificate referred to in Clause (c) is added the duty payable, on the original instrument under the law then in force shall, alone be deducted.

Note :- (1) The rates of stamp duty payable prior to 1st April 1920 are those mentioned in Schedule I of the Stamp Act-

(2) The rates in schedule I of the Stamp Act came into force on 1st April 1920.
(3) The Tamil Nadu Stamp ( Increases of Duties) Act, 1943 enhancing the rates in respect of certain instruments came into force on 1st October 1943.


(5) Indian Stamp (Tamil Nadu Amendment) Act, 1958 (Tamil Nadu Act XIV of 1958) and the rates in Schedule 1 of the Act came into force from 1st October 1958.

(6) Tamil Nadu Stamp (Increase of Duties) Act, 1962 (Tamil Nadu Act, 8 of 1962) came into force from 10th September 1962.

Transfer duty payable to Local Authorities.

689. (a) Under Section 135 of the Madras City Corporation Act, 1919, as amended.

Section 118-A of the Tamil Nadu District Municipalities Act, 1920 and Section 124 of the Tamil Nadu Panchayat Act, 1958 a duty, in the form of surcharge on the duty imposed by the Indian Stamp Act, 1899, is payable on certain instruments of transfers of property.

(b) The relevant sections of the acts mentioned above, the rules framed thereunder, gists of the notifications prescribing the rates of duty and the instructions to be followed in the matter of collection, accounting, check and payment of the duty to the local bodies concerned are set forth in Appendix XV.

Court-fee Stamp on Documents executed in pursuance of an Order of a Court.

690. (a) When admitting to registration a document executed in pursuance of an order of a Court the Registering Officer shall ensure that, apart from the duty chargeable under the Indian stamp Act, the requisite court-fee labels have been affixed thereto as required by the Tamil Nadu Court Fees and Suits Valuation Act, 1955.

(b) Appendix XVI contains a list of cases commonly dealt with in registration offices, where court fee is payable.

Note :- (i) The fee chargeable under Article 6 of Schedule II to the Court Fees Act (VII of 1870), as amended by the Tamil Nadu Court Fees (Amendment) Act, 1922 [Tamil Nadu Act V of 1922] and Tamil Nadu Court Fees and Suit Valuation Act, 1955 in respect of security bonds hypothecating property executed in pursuance of order of courts under the Code of Civil Procedure, 1908 (V of 1908), has been remitted.

(ii) Petitions and applications chargeable with court fee should not however, be rejected summarily merely because the proper court fee has not been paid or no court fee label has been affixed to thorn but they may be returned to the Petitioners for rectification of the defect. Section 72 of the Act exempts certain documents from the payment of court fees.

Cancellation of Adhesive Court-fee stamps

691. Court fee labels are cancelled by punching twice, first with round shaped punch as soon as the paper is received and, again with Diamond-shaped punch before putting the document in the record room in accordance with the procedure laid down in Board's standing Order 88 on pages 405 and 406 of the Stamp Manual (1958 Edition).

Functions Under Sections 41 and 42.

692 (i) All Sub-Registrars appointed under the Registration Act, 1908 (Central Act XIV of l908) (other than those in the City of Madras) have been appointed as Collectors, for the purposes of sections 41 and 42 of the Indian Stamp Act, 1899 (Central Act II of 1899) within their respective jurisdictions, in respect of instructions of sale, mortgage, gift and settlements.
(ii) The term ‘sale’ means only Sale as defined in the Transfer of Property Act. Other kinds of conveyances will not come within the purview of the order. The term ‘Mortgage’ may be deemed, to include ‘security Mortgage’ ‘Indemnity Mortgage’ and ‘Further Charge’ but it does not include a transfer of mortgage.

(iii) The words ‘within their respective jurisdiction’ implies that the Sub-Registrars are to exercise their powers under Sections 41 and 42 of the Stamp Act only in regard to instruments which they can register under the Registration Act.

693. (i) Under the scheme mentioned in Order 692 above, Sub-Registrars will be accepting cash only up to Rs. 5** for each document. In respect of documents for which stamps of the value exceeding Rs. 500 have to be affixed, the Sub-Treasury Officers of non-Banking sub-treasuries should receive the cash tendered by the parties.

(ii) There is no objection to a part of the amount of stamp duty (that is in excess, of Rs. 500) being paid into the Treasury besides the amount paid in cash to the Sub-Registrars. The Sub-Registrars can act under section 41 of the Stamp Act in such cases also.

694. In cases where the amount of stamp duty payable on the instruments of sales, Mortgages, gifts and settlements exceeds Rs. 500, the parties concerned should be instructed to make the payments into the Sub-Treasury in triplicate chalans. On the production of the chalan the Sub-Registrar should make the endorsement on the document under Section 42 of the Stamp Act. The triplicate copy of the chalan will be sent to the District-Registrar concerned by the Sub Treasury Officer. The District Registrar should reserve carefully the triplicate copies of the chalans sent to them by the Sub-Treasury Officers to enable them to exercise effective check while scrutinizing the cash accounts of the Sub-Registrars under their control.

695. A written application under section 41 of the Stamp Act should be taken by the Sub-Registrar from the party. The application should be in form No. 21. It should be serially numbered and maintained in the form of a file.

696. Applications and petitions presented to the Sub-Registrars under section 41 of the (Indian) Stamp Act, 1899 (Central Act II of 1899) need not be stamped under the Tamil Nadu Court-fees and Suits Valuation Act, 1955.

697. When the application under section 41 of Stamp Act is presented the Sub-Registrar should verify that the document has been executed and that it has been brought to him within a year of its execution. It should be noted that the time for presentation and admission of execution fixed under the Registration Act will continue to be in force without any change on account of the appointment of Sub-Registrars as Collectors under Sections 41 and 42.

698. The Sub-Registrar will determine the duty (Stamp duty inclusive of transfer duty) payable and receive the amount in cash from the party if the amount does not exceed Rs. 500. In cases whether the amount exceeds Rs. 500, he will satisfy himself from a careful scrutiny of the chalan produced by the party that the amount determined by him as stamp duty and transfer duty has been paid into the Treasury. He should ensure that the name of the applicant figures in the chalan produced by him in this connection.

699. The chalans produced by the parties shall be filed with the concerned applications. A chalan in which money has been remitted by another person on behalf of the applicant can be, accepted provided the applicant's name is also mentioned in the chalan.
700. The Sub-Registrar will then endorse a certificate on the document in the following form.

Certificate under section 42 of Stamp Act.

S No of .

I hereby certify that a sum of Rs. (Rupees ) on account of proper/deficit stamp duty has been levied under Section 41 of the Stamp Act in respect of this instrument from residing at .

Sub-Registry Office Signature of Sub-Registrar and Collector under section 41 of the Indian Stamp Act.

Date:

701. The Sub-Registrar shall grant a receipt to the party in cases of collection of cash in the form used by Sub-Registry Offices for Miscellaneous Receipts.

702. (i) On the application received from the party, the Sub-Registrar should endorse a brief note thus in cases in which the stamp duty is received in cash: "Received the sum of Rs. (Rupees ) as deficit/proper stamp duty under section 41 of the Indian Stamp Act 1899 for the document entered as S.No: In the register of amounts collected under Section 41 of the Stamp Act and certified on the instrument. as follows."

(ii) In cases in which the amounts are paid by parties in Treasuries, the words "Received the sum of Rs. (Rupees )" in the above form shall be substituted by “I have satisfied myself by scrutiny of the chalan produced that the sum of Rs. (Rupees ) has been paid into Treasury at on .

(iii) The office copy of the certificate entered on the document should be embodied at the end of the above note and signed by the Sub-Registrar with date;

(iv) The document should be returned to the party and his acknowledgment therefor taken on the application below the note mentioned above. The application should be serially numbered and maintained in the form of a file. The chalans produced by the party Should be filed with the concerned applications.

703. The Assistant of the office may be entrusted with all the clerical work involved in receiving applications, entering the amounts in the account, drawing up receipts, writing the endorsements on the applications, preparing chalans, and verification with Treasury accounts, preparing the periodical statements etc. The Sub-Registrar shall, however be responsible for the accuracy of all the entries in these records and affix his initials or signature in regard to each such entry after proper verification. The certificate on the document under section 42 of Stamp Act shall be signed by the Sub-Registrar himself.

704. The Sub-Registrars may exercise powers under section 41 in respect of cases not only of urgent necessity but also in regard to cases of "accident" and “mistake”. The form of application prescribed (Form 21) is only a specimen. It may be altered suitably according to the nature of each case.

705. Documents written on insufficient stamps can also be accepted for action under section 41, if they are presented with applications in that behalf.

706. Copies of documents need not be obtained with applications under section 41 of Stamp Act. However, when a document certified by the Sub-Registrar under Section 42, is admitted to registration, the registration number of the document, year, book and
volume number in which the document is filed should be noted in column 14 (Remarks), of the Account of Receipts under section 41.

707. As regards sales in favour of mortgagees two applications, one under section 16 and the other under section 41 of the Stamp Act should be obtained and the certificate under section 16 should be added first and signed by the registering officer. Then the certificate under section 42 should be added and signed by the registering officer. Both the applications under sections 16 and 41 should be filed in the file of applications under section 41.

708. The seal of office shall affixed to certificates added under section 42 of Stamp Act on the documents dealt with by Sub-Registrar.

709. All correspondence and papers in respect of each application under section 41 should be filed in the file in which the applications are filed,

710. Separate accounts, should be maintained by the District Registrar and the Joint Sub-Registrars in District Registrar's Office regarding the cases dealt with under, section 41 of the stamp Act by each of them. The daily receipt in the District Registrar’s account shall be transferred to the Joint Sub-Registrar’s account at the close of each day.

711. Applications received under section 41 by District Registrar and Joint Sub-Registrars should be maintained in separate files.

712. (i) An account called “Account of Receipts under Section 41 of the Stamp Act” should be maintained in form No. 22 for accounting of all receipts under Section 41.

(ii) Totals should be struck at the end of each day in this account and the total in column 8 entered in Account H.

(iii) A column entitled “Collections under Section 41 of Stamp Act” should be opened before the column ‘Total’ in Account H.

713. (i) The collections under Section 41 should be remitted into the Treasury in separate chalans under the head ‘XIV Stamps - A. Non-Judicial Duty on impressing document- Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899’ and not mixed up with the collections under the Registration Act or other amounts in a signed chalan. The chalans shall be serially numbered and preserved separately in chronological order.

The Agents of State Bank of India will not accept remittances in this regard unless the chalans are verified by the Sub-Treasury Officers concerned.

(ii) Regarding the remittance of daily collection, where there are treasuries the remittances should be done every day; but where there are no such treasury facilities, remittance should be made in the nearest sub-treasury on the very next working day whenever the total collections under all heads of account received as at the close of a day exceeds Rs. 500. Separate chalan should be used for remittance of stamp duty mixing up collections under Registration Act.

714. (i) The Sub-Registrar should send to the District Registrar, a statement of collections under Section 41 of the Stamp Act once a month duly verified by the Treasury or Sub-Treasury Officer. The monthly statement for a month should be sent to the treasury or sub-Treasury by the Sub-Registrar before the 5th of the succeeding month. The Treasury Officer should return this statement duly verified before the 8th of that month and the Sub-Registrar should submit the statement to the District-Registrar before 10th (Form Nos 23 and 24)
(ii) The District Registrar should send to the Inspector-General of Registration a monthly statement of collection under section 41 of the Stamp Act (Form No. 25). He should also verify the departmental figures with treasury figures each month.

Work under Section 47 (A).

715. Under the Indian Stamp (Tamil Nadu Amendment) Act, 1967, stamp duty on deeds of conveyance (including sales), exchanges and gifts is payable on the market value of the properties.

(i) According to Rule 3(2) of the Tamil Nadu Stamp (Prevention of Under valuation of Instruments) Rules, 1968, a Registering Officer has, before registering an instrument, to satisfy himself that the party has attached to the instrument a statement giving the market value for each item of property separately and other information as prescribed in Rule 3(1). The statement should furnish the nature of each item of property, and its market value separately as per the party's assessment. The statement may be in the following form:-


<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Survey number.</th>
<th>Extent.</th>
<th>Nature of Property</th>
<th>Market value as per assessment.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
<td>(d)</td>
<td>(e)</td>
</tr>
</tbody>
</table>

Total..

Signature(s) of Executant(s).

(ii) The statement should be signed by all the executants of a document,

(iii) If the statement is not attached to a document, the document should be returned to the presentant for representation with the statement. This statement should be attached to all instruments wherein more than one item of property is dealt with [Rule 3 (1)].

(iv) The statement is not necessary when an instrument affects only a single subdivision of a survey number. In such cases the value may be entered in the document itself below the description of property.

(v) The statement should be deemed to be a part of the document and registration copies presented with documents for filing should include copies of these statement in the registration copy forms. The copy of the statement may be written in continuation of the copy of the document. (Order 721 also)

716. The registering officer may make such enquiry as he deems fit with reference to Rule 3, to the extent possible, all information, particulars, etc required of the parties should be obtained by the registering officer at the time of presentation of the document. If on account of heavy registration, he is not able to make enquiries in full in respect of, any document he may make the enquiries after admission to registration. Documents should not ordinarily be kept pending for making such enquiries.

717. The Sub-Registrar shall be guided by the points mentioned in rule 5 and the Information available in the guide-lines prepared by the Revenue Department and other instructions, given in the matter in arriving at his own valuation.

718. Where the consideration for a sale is higher than the valuation as arrived at by the Sub-Registrar, such higher consideration is obviously the correct market value of the property and stamp duty deemed chargeable accordingly.
719. Where in the “guidelines” the value of a land is not specifically given, but noted as falling between a minimum and a maximum the registering officers can, by using their discretion, judiciously, decide whether the market value set down by parties in documents relating to transactions in respect of such lands is reasonable and whether a reference to the Collector under section 47-A of the Stamp Act is necessary. If the market value, given in the document is less than the lower of the two figures given in the guidelines, a reference under Section 47-A is obviously called for. If, however, the market value given is a figure between the minimum and maximum given in the “guidelines” the registering officer would have to decide by questioning the parties as to the grounds on which they base their estimate of the market value and by a reference to the previous transactions in respect of the property, whether a reference under Section 47-A is necessary.

720. The guidelines are only to act as guides. If the registering officer has other evidence to show, that the market value given in the document is underestimated he can refer the case under Section 47-A even though the guidelines may support the valuation given by the parties.

721. (i) As regards arriving at the market value of buildings also, a statement in the form in Appendix XVII shall be attached by the parties, with their own assessment of the market value of each such building, to the instruments before accepting the instruments affecting buildings for registration.

(ii) The above statement shall be attached even if only one item of property is affected by the document. Such statements need be attached only in the case of sales, exchanges, and gifts.[See Order 715 (v) also.]

722. In calculating the market value of the property, the Registering Officer shall calculate the cost of construction of the building according to the technical data and standards provided by the Public Works Department and the same is to be added to land value worked out as per the guideline value. (IGR order No: 27054/C2/2003 Dt-27/1/2004)

723. Section 47-A (1) of the Stamp Act provides for a reference from the registering officer to the Collector only in respect of deeds of conveyance, exchange and gifts.

721. Section 47-A of the Stamp Act will apply only to Gifts which do not fall within the purview of ‘Settlement’ as defined in the Stamp Act. The documents, which are described as ‘Gift Settlements’ in Account A, cannot be referred to Collectors under section 47-A.

725. The following Officers have been appointed, ‘Collectors’ in respect of the powers conferred under Section 47-A of the Stamp Act.

(1) All Sub-Collectors, Assistant Collectors and Deputy Collectors, in charge of divisions within the limits of their respective jurisdictions.

(2) The Personal Assistant (General) to the Collectors of the districts of Madras and the Nilgiris within the limits of their respective districts.

726. (i) A reference by the registering officer to the Collector shall contain all details regarding the instrument including those specified in clause (b) to (f) and (h) of rule 9 (2) of the Tamil Nadu Stamp (Prevention Under valuation of Instrument) Rules, 1968 and shall be accompanied by the original instrument.
An office copy of the Sub-Registrar's Reference to Collector should be kept in the Sub-Registrar's Office. The fair copy of the reference should be neatly copied and signed by the Sub-Registrar. The serial number of the reference shall be entered in a bold hand at the top of each reference thus:

“Reference under section 47-A (1) of the Stamp Act: No. of 19 .”

The reference shall state that the document concerned is enclosed in original.

727. Documents and references sent by the Sub-Registrars under section 47-A of the Stamp Act to the Collectors concerned should be sent by registered post, acknowledgement due. The Sub-Registrars should also obtain the acknowledgments of the Collector for the receipt of the said documents and references.

728. A register in the following form shall be maintained in each Sub-Registry Office for recording particulars of all references made to the Collector under section 47-A (1):-Register of references under section 47-A of Stamp Act

1. Serial number.
2. Document number and date of presentation.
3. Nature of transaction and market value as per party's statement.
4. Stamp borne by document.
5. Nature and value as estimated by the registering officer.
6. Stamp required for the nature and value in column 5:
7. Date of reference to Collector.
8. Date of receipt of Collector's final orders under rule 7 (2).
10. Stamp required for nature and value in column 9.
11. Amount of stamp duty collected by Collector.
12. Date of receipt back of document from Collector.
13. Remark giving reference to appeal, if any, under section 47-A (4).

724. In the letter calling for the records by the Sub-Registrar with reference to Rule 3(3), the authority [vide Rule 3 (3)] under which the registering officer calls for the records should be mentioned. Information alone may be called for in the first instance if the registering officers find it feasible to do so without calling for any records.

730. In cases, when the market value set forth in the instrument is considered correct there is no need to refer the instrument to the Collector under Section 47 -A of the Stamp Act on the ground that the consideration for the transaction was less than the market value stated in the instrument.

731. The registering officers need not insist on the furnishing of the market value of properties with reference to section 27 of the Stamp Act or on the attaching of statements of market value with reference to Rule 3 (1) of the Tamil Nadu Stamp (Prevention of Under valuation of Instruments) Rules, 1968; in the case of instruments that are exempted from stamp duty either by the provisions embodied in the Stamp Act and the Schedule I thereto, or by notifications issued by Government under section 9 of the Stamp Act.

732. (i) The registering officer who admits a document to registration under Section 30 of the Registration Act, 1908, should send to the concerned registering officer along with each memorandum required to be sent under Section 64 of the Act, a copy of
the market value statement attached to the document with an endorsement on it that the correctness of the market values noted may be checked and the copy retransmitted. The registering officer acknowledging the memorandum should check the correctness of market value noted and send back the copy of the market value statement to the District-Registrar or the Joint Sub-Registrar concerned, with an endorsement on it that the valuation of properties in the documents have been checked and found correct or otherwise.

(ii) If the property is located in the sub-district in the immediate charge of a District Registrar, the Joint Sub-Registrar who receives the district copy and copy of market value statement should similarly check the market values and report about their correctness or otherwise.

(iii) In cases where the properties in a document are situated in more than one sub-district the Sub-Registrar of each sub-district should similarly report to the District Registrar or Joint Sub-Registrar in respect of the properties lying in his sub-district.

(iv) The documents registered under section 30 which fall within the three classes of document specified in Section 47-A of the Stamp Act should not be returned to the parties until and unless the registering officer who registered the document is satisfied on receipt of the reports of every Sub-Registrar concerned within whose sub-district the properties are located that no action for under valuation, is necessary in respect of such documents.

(v) In regard to documents registered under Section 30, the officer who registers the document and the officer who files the memorandum or district copy will both be responsible for taking action regarding undervaluation.

(vi) The extracts of market value statements received back from Sub-Registrars with their reports in regard to valuation should be preserved in a separate file in the District-Registrar's Office in the order of their receipt, suitable endorsements of disposal being made on them by the District Registrar or Joint Sub-Registrar concerned.

(vii) The above instructions shall also apply to documents registered by registering officers affecting properties in their sub-districts along with properties in other sub-districts.

733. All deeds of conveyance suspected to be undervalued must be referred to Collector under section 47-A of the Stamp Act whether they are followed by deeds of agreement to resell or not.

734. A document certified by the Collector under section 42 of the Stamp Act could be referred to the Collector under section 47-A of the Act.

735. In regard to documents presented for compulsory registration the following instructions shall be observed:

(i) In cases where the statements of market value have not been attached to instruments under rule 3 (1) of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968, the Sub-Registrar may summon parties, if an application under section 36 of the Registration Act is made to him.

When the executant appears before the Sub-Registrar, he should be examined both as regards admission of execution and also as regards his willingness to attach the statement of market value to the instrument.

If the executant admits execution and presents a statement of market value, the document may be registered by the Sub-Registrar following the prescribed procedure.
If the executant admits execution, but refuses to present and attach the statement of market value, the document should be refused registration under rule 31(1) of the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968 and the relevant section in the Stamp Act. But, the refusal order should bring out the fact that the executant admitted execution of the instrument with reference to, sections 34 and 35 of the Registration Act.

If the executant denies execution and also refuses to attach a statement of market value, a refusal order shall be passed mentioning both the grounds as reasons for refusal and quoting the relevant provisions in the Acts and the rules.

(ii) In the case of applications under section 73 of Registration Act, the District Registrar can ascertain during the hearing of the application whether the executant of the instrument concerned is willing to attach a statement of market value. If he presents and attaches a statement of market value to the instrument and also admits execution of the deed, then the District Registrar may pass an order directing the Sub-Registrar concerned to register the deed after obtaining the market value statement mentioning the full facts of the case. The District Registrar should specify in his judgment, whether the requirements of the stamp law and the rules thereunder have also been complied with.

736. In cases where the ‘Guidelines’ regarding market value of properties received from the Revenue Department are in pencil or carbon, the Sub-Registrars concerned may prepare a copy of such entries, in ink and keep them for reference.

737. Officers appointed as ‘Collectors’ in respect of Section 47-A of the Stamp Act have been instructed to return the documents, after the proceedings under Section 47-A of the stamp Act is over, only to the registering officers from whom they were received under Section 47-A of the Stamp Act.

738. A registering Officer has no powers to call back the documents for initiating action under section 47-A of Stamp Act after the document has been returned to the party. If action has to be taken on such documents with reference to section 47-A of the Stamp Act the correct procedure is for the registering officers to address the ‘Collector’ furnishing him the details of the case and requesting him to take action under sub-section (3) of section 47-A of the Stamp Act, the registering officer should not call for the documents returned to parties in such cases, for taking action regarding undervaluation with reference to section 47-A of the Stamp Act.

739. Prosecution under Section 70(1) of the Stamp Act can be instituted even in respect of a document certified by a Sub-Registrar as collector under Sections 41 and 42 of the Stamp Act.

740. Section 61(2) of the Registration Act, 1908 provides that the document on the completion of Registration shall be returned to the person who presented it for registration or to such other person as he may nominate in writing. Section 47-A of the Stamp Act, provides that if the registering officer while registering any instrument of conveyance, exchange or gift has reason to believe that the market value of the property has not been truly set forth in the instrument he may after registering such instrument, refer the same to the Collector for determination of the market value of such property. As it is a well settled canon of construction that where there is any inconsistency between two provisions of law, the later will of the legislature should prevail, the provisions of the Stamp Act in Section 47-A being the subsequent law made by, the Legislature, it will prevail over the provisions of section 61(2) of the Registration Act. Moreover, on a reference made by the registering authority to the Collector under Section 47-A (1) and after conducting an enquiry under
sub section (2) of that section, if any difference of stamp duty is to be collected, and if such difference is not paid voluntarily, it can be collected only by impounding the document under the provisions of the Stamp Act. For such impounding of the document under Section 33 of the Stamp Act it is necessary that the instrument should be available with the Collector unless the instrument is retained under sub-section (1) or called for and kept under sub section (3) it will not be feasible for the Collector to collect the difference of Stamp duty by impounding the document under the provisions of the Stamp Act. 

Government Memorandum No. 7117/V2/67.6 (Revenue) dated 10-2-1968.

741. The Sub-Registrars should, before referring a document to the Collector, carefully examine whether there are sufficient grounds to conclude that the market value of the property had not been truly set forth in the document. They should refrain from making unnecessary references to the Collector on flimsy grounds. They should not also compel parties to accept their own views as regards valuation. No room should be given for complaints from the public that they are being harassed or that the return of the document is being unduly or unjustly delayed.

742. Documents found to be duly stamped with reference to the market value set forth in the deeds may be admitted in evidence under Section 35 of the Stamp Act, in appeals, applications, etc, even if the enquiring officer has reason to believe that the market value stated therein is incorrect. The District Registrar may send a report to the District Collector suggesting action under Section 47-A (3) in such cases. Full details justifying such action should be furnished to the Collector.

743. A quarterly return, in form No. 26 showing the number of documents referred to the Collectors under Section 47-A (1) of the Indian Stamp Act and the action taken thereon in their districts should be submitted by the District Registrars so as to reach the Inspector-General on or before the 15th of the month succeeding every quarter. Sub-Registrars should submit similar statements in respect of their offices to the District Registrars on or before the 5th of the month succeeding every quarter.

Action in regard to undervaluation of documents other than conveyances, exchange and Gift.

744.(i) When it appears to the Sub-Registrar that the value of transaction embodied in a document presented to him for registration under than those specified in Order 723 is not setforth truly, he shall refer to the guidelines supplied by the Revenue Department, and also to the entries of the previously registered documents in the Register of Holdings or the Municipal Town Property Register or the Index II as the case may be. In cases where the Register of Holdings or the Municipal Town Property Register is not maintained, particulars of previously registered documents shall be ascertained from the parties and the entries of those documents in the register books shall be referred to.

(ii) If, on a scrutiny of the records mentioned above he has reason to believe that all the facts and circumstances relating to the chargeability of the instrument with stamp duty are not fully and truly setforth in the instrument, he shall record statements from all the parties connected with the document, viz., the executants, claimants, attesting witnesses, identifying witnesses, the scribe and the village officers, if any present, with a view to elicit information as to the real value of the property or the amount of consideration, etc, on which the stamp duty payable on the document depends.

(iii) If there is a substantial difference between the value of the consideration, or the market value as the case may be, expressed in the document presented for registration and that expressed in the previously registered documents, the reasons for the disparity shall be
ascertained from the parties during their examination and any evidence adduced by them to show that the value of consideration entered in a document is a true one, shall be taken into consideration.

(iv) If, after a document has been registered, (i) a Sub-Registrar receives from a party petition alleging that the offence of undervaluation has been committed in respect of that document, or (ii) a petition containing similar allegations is forwarded to a Sub-Registrar by the District Registrar under instruction (vi), he shall proceed as laid down in instructions (i) to (iii) and (v), with the only difference that in these cases he has to issue notice to the several parties mentioned in instruction (ii) for their appearance. A notice shall also be issued to the petitioner calling upon him to appear on a specified date and substantiate his allegations with the necessary oral and documentary evidence.

(v) If from the examination of the parties and all facts and evidence available, the Sub-Registrar is satisfied that a case of undervaluation with intent to defraud the Government is made out, he shall register the document and submit to the District-Registrar a detailed report setting out all the facts and circumstances of the case and his views on the question whether prosecution of the parties should be sanctioned with the reasons thereof. The original document, copies of the statement recorded from the parties, copies of the previously registered documents and other papers shall accompany the report. If he finds that no case of undervaluation is made out, he shall record the petition, if any, in case it is addressed to him and inform the petitioner of the fact; in case the petition is one received from the District Registrar, he shall submit the petition to the District Registrar with his report.

In District Registrar's Office

(vi) A District Registrar shall, on the receipt of a petition alleging that the offence of undervaluation has been committed in respect of a specified document, forward it to the Sub-Registrar concerned for enquiry and remarks.

(vii) If the District Registrar is of opinion that there is no substance in the petition, the petition shall be recorded. A final order to the effect that the petition has been recorded shall be communicated to the petitioner, if the petitioner has taken any steps to prove the allegations in his petition.

Prosecutions for offences under the Stamp Act

745. The District Registrars and the Inspectors of Registration Officers must bear in mind the following points in dealing with, cases relating to undervaluation of documents:

(i) There must be an enquiry in which the District Registrars or the Inspectors of Registration offices should examine the petitioner, if any, the parties to the documents, the attesting witnesses, the identifying witnesses, the scribes of the documents and other persons who are likely to be acquainted with the facts and circumstances relating to the value of the properties or the amount of consideration as the case may be.

(ii) Persons who are likely to be experts in the valuation of properties may also be consulted, if they are available.

(iii) Information regarding valuation of properties by Revenue, Panchayat or Municipal authorities besides valuation by the local Village Munsif or Village Karnam may be obtained.

(iv) Personal inspection of the properties should be made, if necessary.

(v) The enquiries and inspections mentioned above including examination of witnesses and obtaining statements may be done either by the Sub-Registrar or by the
District Registrar or the Inspector of Registration Offices. The District Registrar or the Inspector of Registration offices can examine additional witnesses, if necessary.

(vi) After observing the above procedure, the District Registrar as Collector must arrive at a fair value of the properties or a proper conclusion as to the consideration paid as established by proper evidence. In arriving at this provisional value the District Registrar may, as far as possible, have also regard to the following points :-

I. In the case of lands :-

(a) Classification of the land as dry, manavarai, wet, etc.;
(b) Classification under various tarams in the settlement Register and Accounts;
(c) The rate of revenue assessment for each classification;
(d) Other factors which influence the valuation of the lands conveyed;
(e) Points, if any, mentioned by the parties to the instrument or any other person which require special consideration;
(f) Value of adjacent lands in the vicinity; and
(g) Average yield from the land, nearness to road and market, distance from village site, level of land, transport facilities, facilities available for irrigation such as tanks, wells, pump sets and such other facilities.

II. In the case of House-sites :-

(a) The general value of house-sites in the locality;
(b) Nearness to roads, railway stations, bus routes;
(c) Nearness to markets, shops, etc;
(d) Amenities available in the place public Hospitals and Educational Institutions;
(e) Developmental activities, industrial improvements, etc., in the vicinity:
(f) Land-tax and valuation of sites with reference to taxation records of Panchayats and Municipalities;
(g) Any other features having a special bearing on the Valuation of the sites.
(h) Any special feature of the case represented by the parties.

In. In the case of building :-

(a) Type and structure;
(b) Locality in which constructed;
(c) Plinth area;
(d) Year of construction;
(e) Rate of depreciation;
(j) Kind of materials used;
(g) Fluctuation in rates;
(h) Building tax with reference to Panchayat and Municipal authorities;
(i) Any other feature that have a bearing; and
(j) Any special feature of the case represented by the parties.

(vii) After arriving at the valuation in the manner mentioned above, an order should be issued to the parties informing them that the amount of consideration or the value of the properties mentioned in the document has been arrived at as so much amount and offering
to compound the offence of Undervaluation if a suitable amount [to be fixed by the District Registrar] is paid as compounding fee. The relevant sections of the Stamp Act under which the offence has been committed should be quoted in the order. This order should be so drafted as to bring out the fact that the District Registrar as Collector had applied his mind to the facts of the case and all other relevant factors before arriving at his conclusion regarding the amount of consideration or the value of the property and that the conclusion has been arrived after an enquiry made by him. If the parties do not agree to get the offence compounded by paying the compounding fee fixed by the District-Registrar, the District Registrar must consult the local law officer and launch prosecution against the offenders.

746. The District Registrar has no power to levy and collect compounding fee in the absence of consent from the party. The compounding fee is levied in lieu of prosecution when the party accepts the department's offer to levy a compounding fee. If the offer is not accepted by the party there cannot be any unilateral levy and collection of compounding fee. (Opinion of the Government Pleader, Madras No. 73 of 1967, dated 3rd May 1967).

747. At the Court, proper evidence must be let in, to prove that an enquiry was duly conducted by the District Registrar, that the special features pointed out by the accused, if any, were duly considered, that the concerned authorities like Revenue Panchayat or Municipal authorities were consulted along with the guidelines supplied by the revenue Department, that witnesses were examined and that a final valuation was arrived at in a proper manner. Valuation of adjacent properties and the properties in question with reference to the previous transactions should be proved by filing certified copies of documents after consulting the Assistant Public Prosecutor in this regard.

748. The District Registrars should contact the Law Officer concerned in each case of prosecution and place before them all the facts of the case so as to ensure successful prosecution.

749. (a) The District Registrars have been empowered by the Board of Revenue to sanction prosecution under section 70 of the Stamp Act in case of under-valuation (Note to section 70 of the Stamp Act). Under Standing Orders 101 and 102 in the Stamp Manual, they are competent to sanction prosecution, and to stay such prosecution or compound any offence.

(b) The order sanctioning the prosecution shall be in the following form :-

Form for sanctioning prosecution under section 70 (1) of the Indian Stamp Act.

Under Section 70 (1) of the Indian Stamp Act, 1899 (Act II of 1899), read with G.O. Ms. No. 3306 (Revenue), dated 28th December 1949 and B. P. Rt. No. 3129 of 1950, dated 17th May 1950 the District Registrar of (name of the district), hereby sanctions the prosecution of (names of the offenders) for an offence under section 64 read with section 27 of the Indian Stamp Act, as they have failed to set forth fully and truly* in the document dated and executed by in favour of with a view to evade the payment of proper stamp duty due to Government.

Station :-

Date :- District Registrar.

*Note -Here enter the value of the property the consideration amount etc, on which the stamp duty depends according to the facts of each case.

750. All papers relevant to the case together with a copy of the order sanctioning prosecution should be sent to the Magistrate concerned along with the complaint. Copies
of no such papers shall be sent to the Sub-Registrar concerned. A copy of the complaint to the Magistrate together with a copy of the order sanctioning prosecution shall be sent to the Collector of the district.

751. (i) The District Registrar and the Sub-Registrar should give necessary instructions to the Assistant Public Prosecutor for the proper conduct of the case.

(ii) The result of the case should be reported to the Inspector-General, in due course, with a copy of the judgment:

752. (i) Where a prosecution launched by this department for an offence of undervaluation of properties in documents or for any other offences has failed, the District Registrar should immediately obtain a copy of the judgment from the court as well as the opinion of the law officer concerned as to whether it is a fit case for appeal and submit them at once to the Inspector-General, with his own remarks on the point whether an appeal may be filed or not. The reasons for which an appeal could be preferred should be set forth in detail. The matter should be treated as most urgent at all stages. Decisions regarding the filing of appeals have to be taken by the Inspector-General and orders of Government for filing appeals have to be obtained well in time, before the last date for filing appeal is over.

(ii) the District Registrars should invariably ascertain and report the last date on or before which the appeal is to be filed and also the court in which such appeal is to be filed.

753. In all cases of undervaluation of documents, when once a compounding fee has been fixed by the District Registrar, it shall not be reduced by him subsequently. The legal position is, that an offence under section 64 of the Stamp Act can be compounded (i) in the first instance when the offence is brought to the notice of the District Registrar and (ii) by staying proceedings after prosecution is launched. However, when a prosecution is launched after failure of the party to get the offence of undervaluation compounded and a complaint is filed in court, it shall not be withdrawn for the reason that the party subsequently comes forward to pay the compounding fee.

754. Each Sub-Registrar shall maintain a Register of Documents Undervalued in Form 27. All cases of undervaluation investigated by a Sub-Registrar which are reported to the District-Registrar should be entered in the register irrespective of what further action is taken in the case by the District Registrar.

755. (a) District Registrar shall on the 10th January, 10th April, 10th July and 10th October each year, submit to the Inspector-General a quarterly statement showing convictions for offences falling under the Indian Stamp Act pertaining to cases mentioned in Order 744. In the statement, only cases in which convictions are procured in a Criminal Court should be included.

(b) .The statement shall contain the following particulars :-

(i) Serial number of the case in District Registrar's Office;
(ii) Number of document and the name of the office to which it relates;
(iii) Nature and value of the transaction;
(iv) Nature of the offence committed;
(v) Date on which prosecution was sanctioned by the District Registrar;
(vi) Result of the prosecution with the names of offenders punished and the punishment imposed; and
(vii) Remarks.
Other offences under the Stamp Law.

756. (a) Any breach of violation of the stamp law or rules framed thereunder that comes to his notice, with the exception of cases relating to undervaluation of documents, shall be reported by Sub-Registrar to the Revenue Divisional Officer concerned, through the District Registrar of the district.

(b) In reporting cases involving violation of the stamp law under clause (a), the original documents which form the subject of the report shall accompany it.

CHAPTER XVIII
COPIES AND MEMORANDA.

757. Copies and memoranda under section 64-67 of the Act, shall be forwarded with the least possible delay.

758. In the case of joint offices, when a document registered in one of the joint offices affects also property situated in a village assigned to another, a statement containing the particulars required for the indexing of the document in the indexes of the latter office shall be forwarded to such office in lieu of the memorandum prescribed in section 64 of the Act. The statement shall be in the memorandum form (Form Registration 11-35) and shall be sealed and dated. The despatch of the statement shall be shown in account A as in the case of memoranda under section 64. After the indexing in the receiving office has been completed this statement shall be filed in the file of appeal orders and judgments (Order 813).

759. The copies required to be forwarded under sections 65 (1), 66 (2) and 67 of the Registration Act shall be presented with the document by the party presenting the document. The copies shall be prepared in the manner prescribed in rules 4 and 6 of the Indian Registration (Filing of True copies) Rules, 1967. The total number of memoranda required shall be made in the office of original registration.

760. A Sub-Registrar registering a non-testamentary document relating to property lying partly in his sub-district and partly in the sub-district in charge of the District-Registrar of his own district shall transmit to the District-Registrar a memorandum of the document under section 64 instead of a copy under section 65.

761. When copies of documents are forwarded under section 65 from one district to another and are written in a language other than English or Tamil or the language of the district to which they are forwarded and relate to property in the sub district in charge of the District Registrar, they shall be accompanied by an abstract in Tamil containing all the information required for the preparation of the indexes the abstract shall be used in File Book I with the copy.

762. The date of despatch of every copy or memorandum shall be shown against the entry relating to it in Account A.

763.(a) When a deed of rectification or a deed of cancellation is registered in any of the offices within the Jurisdiction of which the property affected by the original document is situate a copy or a memorandum, as the case may be; as required by sections 64 to 67 of the Act shall be issued to each of the other offices, the prescribed fee therefor being levied from the Party. The copy or memorandum shall, in the receiving office, be filed in File Book I and indexed. The instructions in Registration Rule 116 (b) regarding the addition of notes of cancellation or rectification apply mutatis mutandis to copies and memoranda received under this order and to Index II relating thereto.
Where, after the transfer of a village from one sub-district to another, a deed is registered in the office to the jurisdiction of which the village has been transferred, rectifying or cancelling a document affecting property in that village and registered in the office to which the village was formerly attached, a memorandum of the rectification or cancellation deed shall be forwarded to the office where the original document was registered but no memorandum fee shall be levied in such a case.

(b) When a document cancels or rectifies an error in or makes any change in the terms of a document previously registered in Book 3 or Book 4 in another office, a memorandum shall be sent to that office without levying a memorandum fee. This memorandum shall be filed in the file of appeal orders and judgments in the office to which it is transmitted. This order applies to a document registered in a District-Registrar's office also. The memorandum need not be indexed in the receiving office.

(c) When a document is registered under section 30 in any of the District-Registrar's office and a deed of rectification or a deed of cancellation is registered in respect of the document in any of the offices within the jurisdiction of which the property affected by the original document is situate, a memorandum containing all the information required for the preparation of indexes shall be sent to the office which registered the original document, without levying any fee in view to the requisite notes under Registration Rule 116 using entered in the records of that office. The memorandum shall be filed in File Book 1.

(d) When a document affecting immovable properties in two or more districts is registered in one district and a deed cancelling or rectifying it is registered in a sub office of another district, the officer who Registers the latter shall, if the original document does not relate to any property in the sub-district under the immediate charge of the District Registrar of his district, send to him a memorandum containing all the information required for the preparation of indexes without levying any fee in view to the requisite notes under Registration Rule 116 being entered in the records of that office. The memorandum shall be filed in File Book 1.

764. When, without levy of a memorandum fee under clauses (b), (c), (d), or second sub-paragraph of clause (a) of Order 763 a memorandum, in the form prescribed for memoranda under section 64, of a deed cancelling or rectifying an error in a document registered in another office is forwarded to such office, the despatch of the memorandum shall be shown in Account A as in the case of other memoranda, with a footnote to the effect that no fee has been levied for the memorandum.

765. (a) An extract from the Circular Proceedings P.Dis. No. 887 of 1941, dated 17th November 1941, of the High Court of Judicature at Madras is furnished below :-

“Section 80 (2) of the Indian Registration Act, places on the court the duty of sending a copy of the sale certificate to the Registering officer within whose jurisdiction any part of the property comprised in the sale certificates is situated. Courts must, therefore, send a copy of the sale certificates to every registering officer, within whose jurisdiction any part of the property is situated. When copies of sale certificate are sent to more than one registering officer, a note should be added to each copy setting out the other registering officers to whom copies are being sent.”

(b) Whenever a copy of a sale certificate is received from a court affecting property in other sub-districts besides their own, registering officers shall bring to the notice of the court any cases of omission to communicate copies to the other Sub-Registrars concerned
that may be noticed in the copy with reference to the High Court circular extracted in clause (a).

(c) the instructions in clause (b) apply also to sale certificate received from Deputy Registrars and Joint Registrars of Co-operative Societies.

766. On receipt of a memorandum under Order 763 (b) a notice shall be entered at foot of the entry of the original document in the register, referring to the fact of rectification or cancellation and to the page and volume of the file of appeal orders in which the memorandum is filed.

767. Memoranda under Order 763 shall be transmitted only in cases where a previously registered document is expressly rectified or cancelled by another document.

768. The term documents in section 64 has been held to include decrees and orders of courts (G.O. Ms. No. 482, Judicial, dated 16th March 1904). It is incumbent on registering officers therefore, to forward under sections 64-67 copies and memoranda of such decrees and orders, when they relate to immovable property, to the officers in whose, districts and sub-districts the property affected may be situated and also to levy the fees prescribed therefore.

769. (a) A memorandum issued under sections 64-67 shall contain a full and accurate description of all the immovable property situated in the sub-districts to which it is sent. It is not necessary that every particular given in the document should be repeated in the memorandum, but the description given shall be sufficient for the identification of property when searches are made for encumbrances.

(b) If the property is described in a document by reference to a previously registered document as permitted by Registration Rule 17 and if a memorandum containing a full description of the property has, already been furnished to an office, it will suffice to mention in the column ‘Description of property’ in the memorandum, the number and year of the document previously registered.

(c) When more documents than one affecting the same property are registered at the same time it will suffice if the full description of the property is given in the memorandum relating to one document and a reference as in clause (b) is entered in the memoranda relating to the other documents.

770. When the printed form of a memorandum does not suffice for the particulars to be entered in it, strong durable paper shall be used as additional sheets. In numbering the sheets, the number shall be entered at foot, so that there may be no confusion between this numbering and the consecutive paging required in filing memoranda in the receiving office.

771. A copy forwarded under sections 65-67 of the Act is not a copy of the entry in the register but a copy of the original document. It shall not, therefore, contain a reproduction of the footnotes made in respect of the erasures, interlineations, etc., in the true copy file nor of the signatures of the reader and examiner of the entry. The notes entered in the copy shall refer, only to the erasures, interlineations, etc occurring in the copy itself and shall be headed "Interlineations, etc, in this copy". The notes regarding the duplicate shall, however, be similar to those prescribed in Order 903.

772. When a copy is forwarded of a document which describes the property only by a reference to a document which has been previously registered in an office different from the office to which the copy is transmitted and if a copy of the previously registered document has not been furnished to that office, footnote shall be added to the copy
embodying a full description of the property and explaining that this description does not form part of the document.

773. (a) A copy or a memorandum shall be signed (i) by the person who copied the endorsement in the copy or prepared the memorandum, (ii) by the reader and (iii) by the examiner and authenticated with date by the registering officer and sealed with the seal or the office in which it is prepared.

(b) A memorandum received by a District Registrar and transmitted by him to a sub-office in his jurisdiction shall be sealed also by him, before transmission.

774. (a) On receipt of a memorandum under sections 65-67 or under Registration Rule 160 (iv), a District Registrar shall, countersign the memorandum after examining it with the copy of the document received. If errors are discovered which can be rectified with reference to the particulars contained in the copy, the District Registrar shall rectify them under his initials. Where, however, it is necessary to obtain additional information from the officer who registered the document, the copy or memorandum or both shall be returned to him.

(b) A register in the following form shall be maintained in each registration office to show the several stages in the receipt and disposal of copies and memoranda (sections 64 to 67 and of documents filed under section 89 of the Registration Act: -

<table>
<thead>
<tr>
<th>Date of receipt</th>
<th>From whom received</th>
<th>Particulars regarding the memorandum copy of document</th>
<th>Date of Return for correction</th>
<th>Issue of remainders if any</th>
<th>Receipt back after correction</th>
<th>Page and volume in which filed with initials and date of the Sub Registrar</th>
</tr>
</thead>
<tbody>
<tr>
<td>(l)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
</tbody>
</table>

(c) The register prescribed in clause (b) shall be maintained separately for each calendar year, entries of a succeeding calendar year shall not be, made in the register of the previous year.

775. (i) The despatch, stamp indicating the date of despatch should invariably be affixed to the office copy of the "Memorandum" with which the district copies and memoranda are forwarded. In the Offices in which despatch stamps are not available the person dispatching should enter a note of despatch with date of despatch and attest the entry with his initials and date.

(ii) the date of despatch as noted in Account 'A' should tally with the date of despatch as found noted in the office copy of the forwarding memorandum.

776. (i) The District-Registrar shall ensure that copies and memoranda of documents registered in Registrar’s Office are forwarded by the Joint Sub-Registrars in his office promptly, that acknowledgements therefor are obtained and pasted in the concerned books without any delay and that every copy or memorandum received from other offices
is promptly indexed and filed or forwarded to the Sub-Registrar concerned as the case may be.

(ii) Once a fortnight the District Registrar shall check the Account ‘A’ of the Joint Sub-Registrars of his office with the book of invoices for forwarding copies and memoranda of Registered documents and the register prescribed in standing Order 774(c) and satisfy himself, that copies and memoranda have been forwarded in respect of every document, that acknowledgments have been obtained and filed or forwarded as, the case may be.

(iii) In respect of copies, and memoranda not forwarded or for which acknowledgments have not been received and filed the District Registrar shall take necessary action immediately.

(iv) If within ten days from the date of despatch of a copy or a memorandum the acknowledgments is not received the District Registrar should report the matter to the District Registrar of the district to which the copy or memorandum was forwarded whereupon the latter District Registrar shall enquire into the matter and pass necessary orders.

(v) The District Registrar shall record the results of his fortnightly check in a separate Running Note File. He shall add a certificate in his own hand in this Running Note File, that the Accounts 'A' of the Joint Sub-Registrars in his office have been checked by him personally with the book for forwarding copies and memoranda and the register prescribed in Standing Order 774 (b).

(vi) This fortnightly inspection shall take place in the second and the fourth week of every month.

(vii) In the return showing the state of work in the District Registrar's Office submitted to the Inspector-General of Registration each month, the District Registrar shall add a certificate that the fortnightly checks mentioned above have been made by him during the month and that all necessary action has been taken by him in respect of every copy and memorandum forwarded or to be forwarded or received in his office under sections 64 to 67 of the Registration Act.

(viii) If there is delay exceeding seven days on the part of any Sub-Registrar to forward or acknowledge receipt of any copy or memorandum, his explanation should be invariably obtained by the District Registrar and if it is not satisfactory, the District Registrar should invariably submit a report to the Inspector-General of Registration with a draft charge or draft charges against the Sub-Registrar concerned. Action against the assistant concerned should be taken by the District Registrar himself.

(ix) As regards Sub-Registry Offices, the District Registrars and the Inspectors of the Registration Offices during their annual and surprise inspections of the Sub-Registry offices shall check the Account ‘A’ of the office with the book for forwarding. copies and memoranda to ensure that copies and memoranda have been forwarded, that acknowledgments are promptly pasted and that every memoranda received has been promptly indexed. A separate paragraph should be embodied regarding this in the Inspection Reports of the office concerned.

(x) In the Sub Registry Offices and in the Original Registration Branch of District Registrar's Offices assistant or in his absence the junior assistant doing the duties of the assistant will be jointly held responsible with the Sub-Registrar or the Joint Sub-Registrar
for the strict observance of the requirements of the Act, the rules and the Standing Orders
in regard to copies and memoranda of registered documents.

777. (a) When a memorandum or copy received is found to contain a survey
number which is shown as subdivided in the subsidiary index, the memorandum or copy
shall be indexed against each of the sub-divisions if the extent of the survey number as
given in the memorandum or copy tallies with the total extent of the several sub-divisions
of that number, as shown in the settlement register.

(b) If, however, the extent does not tally with the total extent or if it tallies with the
extent shown in the settlement register against only one or more of the sub-divisions, the
fact shall be communicated to the officer who registered the document and the indexing of
the document, in the subsidiary index shall be postponed pending receipt of his reply. That
officer, on receipt of the communication, shall issue a notice, to the party concerned,
informing him that the description of the property as given in the document has been
reported to be erroneous and advising to have the error corrected by the execution and
registration of a rectification deed.

(c) The same procedure shall be followed when other discrepancies between the
entry of survey numbers in a document and in the settlement registers or subsidiary
indexes are noticed.

(d) When, however, a sub-division of a survey number appears in the memorandum
or copy when there is no such sub-division in the subsidiary index or in the settlement
register of the village, the officer who receives the memorandum or copy shall first
ascertain from the Tahsildar concerned whether the survey number has subsequently been
subdivided and then, if necessary, address the officer who registered the document
regarding the rectification of the error.

(e) The preparation of Indexes I and II shall not be delayed pending rectification of
errors.

(f) When a memorandum or copy received contains a survey number not found in
the subsidiary indexes at all, the Sub-Registrar may enter the erroneous number on a
separate page which shall be allotted for such erroneous numbers at the end of the sheets
containing the subsidiary index of the village and note the document against it with a brief
note regarding the error and with a cross reference, when necessary, to other entries in the
subsidiary index.

778. Copies of depositions explaining defects, or supplying omissions in copies and
memoranda of documents forwarded under sections 64 to 67 of the Act, shall be filed in
File Book 1 of the office to which they are transmitted.

779. A ferry across a river which divides one sub-district from another shall be
treated as lying within the limits of both the sub-districts. Accordingly, when a document
relating to a ferry is registered in one of the sub-districts, a memorandum of the document
shall be sent to the other sub-district.

CHAPTER XIX.
ATTENDANCE AT PRIVATE RESIDENCES

General

780. Normally applications for attendances at private residences should be
complied with within 48 hour. Except in very urgent cases or when persons, who are
seriously ill, have to be examined, a registering officer may postpone an attendance to a
holiday when such attendance involves a journey to a distant village. In that event a
statement shall be obtained in the application to the effect that the applicant has no objection to the postponement of the attendance to the holiday, which should be specified. When compliance with a requisition for a private attendance cannot be made without interfering with the regular business of the office, a commission shall be issued, wherever practicable and unobjectionable. When the issue of a commission is impracticable or objectionable, the registering officer shall obtain in his deposition book a statement from the party concerned justifying the urgency, whether due to illness or otherwise. A copy of this statement shall be attached to the report of private attendance submitted to the District Registrar. In case of illness the application should be supported by a certificate from a medical practitioner that the patient is in a precarious condition. All cases of closure or office partially or wholly on a working day in consequence of a private attendance shall be reported forthwith by the Sub-Registrar to the District Registrar and by the District Registrar to the Inspector-General with a full statement of facts necessitating such a course.

781. Irrespective of whether there are one or more Sub-Registrars in an office, no attendance at private residence shall be made by registering officers during office hours unless it is very urgent and the request is supported by a medical certificate to warrant immediate compliance.

782. In cases, where lady donors following local customs are not willing to attend the Sub-Registry Offices in connection with the registration of lands gifted by them for execution of Local Development Works, and works connected with the implementation of the Community Projects and National Extension Service Programmes, the registration may be done at the residences of the donors. The expenditure involved on this will be debited to the Community Projects or National Extension Service budget as the case may be under the appropriate heads.

Applications.

783. (a) On every application for attendance at a private residence the hour as well as the date of receipt shall be noted by the registering officer.

(b) Such application need not be accounted in the distribution register find shall be filed ultimately in the file of petitions.

784. (a) The applicant shall be informed in writing of the date and hour when the attendance will be made and an office copy of the letter shall be kept with the application. Acknowledgement for receipt of the letter to the applicant should be obtained from the presentant of the application in the office copy of the letter.

(b) When attendance is postponed beyond 48 hours, the course prescribed in Order 780 shall be followed.

785. (a) The hour of attendance and the number of the document in connexion with which the attendance was made shall be entered on the application.

(b) If the registering officer decides to issue a commission, the date of issue of the commission shall be entered on the application.

Fees

786. The fees for attendance shall be collected on the presentation of the application.

787. When in the course of attendance at a private residence the registering officer records under the provisions of Registration Rule 41 (ill) in respect of the same document,
the admission of persons not entitled to the concession an attendance fee shall be levied in respect of each such person.

788. For the services of a woman employed in the examination of gosha woman, a fee of Rs. 1.50 shall be paid in the City of Madras and Re. 1 in the mufussal this being met by the registering officer from his permanent advance. (G.O s. No, 2146, Judicial, 4th October 1875 and No. 1155, Judicial;15th July 1911.)

789. The correct procedure in regard to the payment of charges for the services of an hammamnee is to take an amount equal to the fee to be paid to the hammamnee from the permanent advance of the office, when such a contingency is foreseen before proceeding to the private attendance and follow thereafter the procedure prescribed in order 1644 (b) for the subsequent accounting of the expenditure incurred and the recoupment of the permanent advance.

790. When an attendance is made at a private residence in respect of a party to a document who executes also an application for the transfer of revenue registry, other parties who wish to sign the application may be permitted to sign, the same at the residence without the levy of a second attendance fee.

791. A registering officer who maintains a carriage of his own may claim such amount as he would be entitled to under Article 11 of the Table of Fees if he traveled by a hired conveyance.

792. In calculating mileage, the distance traveled to and fro shall be taken into account and fractions of a mile below a half shall be excluded; thus, if the distance to be traveled is one mile and one furlong each way, the registering officer may charge for only two miles and not four; if, however, he travels one mile and two or three furlongs, each way he may charge for three miles.

793. (a) The fee and travelling allowance collected shall be noted on the application for attendance and in the case mentioned in clause (5) of Article 11 of the Table of Fees a note shall be entered on the application that no travelling allowance was levied as the party himself provided the Sub-Registrar with a conveyance for the journey.

(b) There is no objection to the levy of bus fare for the peon accompanying the Sub-Registrar, even when the distance does not exceed five miles each way; but the total of the travelling allowance levied for the Sub-Registrar and the peon excluding daily allowance should not exceed the amount calculated at the maximum rates of mileage under Article 11 (3) of the Table of Fees.

(c) As it may not be always possible to anticipate the actual amount of expenses, both for levying travelling allowance, the following procedure should be followed:-

(i) The maximum amount of mileage prescribed in Article 11 (3) and the daily allowance for the Sub-Registrar and the peon [Article 11 (4) of the Table of Fees] should be levied and credited in Account C in the first instance; and

(ii) the amount of actual expenses, both for the Sub Registrar and for the peon such as bus fare, etc. and the daily allowance shall, on completion of the attendance, be shown as a disbursement in Account C. A separate entry shall be made in the account when the balance is returned to the party or to the person authorized by him to obtain the unspent money.

(d) No travelling allowance is leviable under Article 11 (3) of the Table of Fees, when a registering officer incurs no expenditure for journeys in connection with attendance at private residence.
(e) In cases where the minimum travelling allowance is levied under Article 11 (3) of the Table of Fees, the entire amount may be appropriated by the registering officers, irrespective of the amount of actual expenses.

(f) When travelling allowance is levied for a private attendance and appropriated by the registering officer and the peon after attendance, their acquittances shall be entered on the application.

794. Whenever a Senior Joint Sub-Registrar attached to a District Registrar's Office has to attend at a private residence either during or out of office hours while the District Registrar is in headquarters, he shall give previous intimation thereof to the District Registrar either formally or informally.

Attendance.

795. A registering officer is not permitted to take all Assistant or Junior Assistant with him when proceeding on a private attendance.

796. (a) Attendance at private residence shall not be made after sunset. The requirement of this order is that all the work connected with the recording of admission of execution of the party to the document, the identification of the party, the recording of depositions, if any, and such other work connected with the document shall be completed before sunset.

(b) The document in respect of which an attendance is made and all connected records such as depositions and thumb-impression slips, shall be secured and conveyed by the registering officer in his personal custody and under no circumstances shall they be entrusted to a peon. On the completion of the attendance the document and the other records shall be secured in the registration office and not taken to the residence of the registering officer.

797. (a) It is impossible to detail cases falling within the meaning of 'special cause' in section 81 of the Act. It is within the discretion of a registering Officer to decide in what cases rank and position can be accepted as a 'Special cause'. The decision must depend on the circumstances of each case, and more especially on the local custom and the rank and position of the family to which the person in respect of whom attendance is solicited belongs. The same reason which applies to the attendance of all, no matter of what rank in a Court of Law, does not necessarily hold in the case of registering documents. If the registering officer sees sufficient cause to comply with an application, he may do so, provided that the concession is not abused, that it does not interfere with the regular business of the office and that the special fees are duly paid.

(b). In the case of religious devotees held in high estimation by particular sections on the community and of women who are by the custom of the country disinclined to appear at public offices, the provisions of section 31 shall be worked liberally. In other cases, the concession shall be allowed sparingly. Generally, in the case of persons who ordinarily attend at Courts and cutcheries of their free choice, personal attendance shall be insisted upon.

798. When a gosha lady who wishes to avoid payment of the attendance for appears before a registering officer in his office, arrangements shall be made under Registration Rule 54 to exclude the general public during the course of her examination, if this course be desired by her. If she is however unwilling to appear before the registering officer and wishes to be examined through a hammamnee, the fee prescribed for the service of the latter shall be levied.
Remission of fees

799. With reference to the note under Article 8 of the Table of Fees, the power of remission shall be exercised freely in the case of persons who are prevented by custom from appearing in public and are in such circumstances that the payment of the full fee should be a hardship,

Commissions

800. (a) when a Commission is issued under Registration Rule 42 it shall be accompanied by a set of interrogatories to the person to be examined. When the person has to be examined with reference to the execution of a document the interrogatories shall ordinarily be in the following form -

(1) What is your name?
(2) What is your father's (husband's) name?
(3) Have you read through the document? or Have you heard the document now read out?
(4) Do you admit execution?
(5) Have you any objection to sign the endorsement?
(6) Questions regarding consideration, etc.

(b) The signature of the person examined shall be obtained at the foot of the replies which shall also bear the authentication of the Commissioner, with date.

(c) The commission order with its accompaniment shall, when returned by the commissioner, be filed in the file of powers-of-attorney and a serial number assigned in it.

(d) A commission issued to an officer in another district or sub-district shall, together with the interrogatories, if any, and the original document, be forwarded by registered post, the requisite postage charges for their transmission to, and retransmission by the commissioner being levied from the presentant in advance [Order 1338- (b)]. In no case shall the commission order and its accompaniments be entrusted to the presentant.

NOTE :-[1] Registering officer should note that the question of the issue of a commission arises only in cases where a valid presentation of a document has been made,

[2] There is no objection to a Sub-Registrar while doing duty as a Commissioner under section 38 of the Registration Act accepting other documents under section 31 in his own capacity as Sub-Registrar from the person on whose behalf the attendance is made without levying a second attendance fee [proviso to article 8 of the Table of Fees].

801. The words ‘who are parties to the same document’ occurring in the first clause of proviso to Article 8 of the Table of Fees includes both executants and claimants and accordingly, when the executant and the claimant under the same document are entitled to exemption from attendance at a registration office and reside together, a single attendance fee is chargeable under the first clause of the proviso so far as these persons are concerned. When this has been done, the second clause of the proviso permits either party to present any number of documents or to admit execution of any number of documents without payment of an additional attendance fee. For example, if A, an exempted person, has executed a document in favour of B, another exempted person, and both reside together, the document may be accepted from B and the admission of execution by A recorded at their private residence for a single attendance fee and .A and B, without payment of any further fee, may at the same attendance, present or admit execution of any number of documents executed by them or in their favour, jointly or severally.
Reports of attendance

802. The report required to be made by Sub-Registrars under Registration Rule 39 shall be in the form prescribed. (Regn. II-140).

803. When the report relates to an attendance by an assistant under a commission issued by a Sub-Registrar it shall be signed by the assistant and countersigned by the Sub-Registrar.

804 (a) An assistant having the custody of keys under Order 1981 shall not comply with applications for private attendance except in really urgent cases. In case of illness of the person on whose behalf attendance is applied for shall not be treated as really urgent, unless it is supported by a medical certificate testifying to the precarious condition of the person concerned. When an assistant in charge decides to comply with the application, he may for the purpose, open the bag entrusted to him and after compliance, re-seal it according to the instruction in Order 1983. The report of attendance under rule 39 shall in such cases, be accompanied by a copy of the application and of the medical certificate.

(b) The District Registrar, on receipt of the report, shall if an assistant had performed at the private residence any of the functions of the Sub-Registrar, declare him to have acted as such and include his name in the return of acting appointments.

(c) Cases of abuse by assistants of the procedure permitted under clause (a) shall be reported by District Registrars to the Inspector-General.

CHAPTER XX.

APPEALS, APPLICATIONS AND INQUIRIES

805. Under section 483 of the Code of Criminal Procedure the State Government have directed that every District Registrar shall be deemed to be a civil Court within the meaning of sections 480 and 482 of the Code. (G.O. No. 229, Judicial, 10th February 1890.)

806. On the validity of admission of an application under section 73 presented by an advocate on behalf of the Applicant not holding any power-of-attorney, the Government Pleader, High Court, Madras has opined as follows:-

When there is a want of power on the part of the person presenting the document for registration the presentation itself is invalid. But the existence of the power on the material date is a matter for proof. Consequently it will be open to a party to empower the person presenting the document. But the power should speak from the date of the presentation-

1) Presentation by a person not duly authorized to do so is invalid and may be ignored.

2) The power to present may however be proved by the person presenting at a subsequent stage.

3) Such a power should be conferred expressly and should be valid and operative on the date of the presentation. An ex post facto conferment of power which speaks from the date of the presentation of the document is perfectly valid.

What the department requires is proof as to the subsistence of power as on the date of presentation and a substantial, compliance with this rule, and not a technical view, should be insisted upon.

807. (a) A register shall be maintained in every District Registrar's Office (Form Registration II-83), in which shall be entered particulars regarding appeals filed under section 72, applications under section 73 and inquiries under section 74 of the Act.
(b) As soon as an appeal is admitted or an application is received or an inquiry under section 74 is decided upon, it, shall be entered in this register. Appeals and applications under sections .72 and 73 shall be numbered in one series and original inquiries in another, commencing and terminating in each case with the calendar year.

(c) All time-barred appeals and applications which are rejected by the District Registrar shall also be ledgered in this register.

(d) When on appeal a District Registrar declines to direct the registration of a document, particulars as to the book, volume and page in which the refusal order has been copied as also the number of the refusal order, shall he entered in column (16) or the Register of Appeals maintained under clause (a) after the substance of the decision itself.

(e) (i) In the Register of Appeals, Applications and Original Enquiries, the duration of each appeal, application and original enquiry shall be shown in days below the entry relating to the ease and above the parting line drawn between two cases, in bold letters thus:

‘Duration                          days”. The duration shall be noted in black ink if it is 42 days and less and in red ink if it is more than 42 days.

(ii) In column 10 of the Register of Appeals, only the date of first appearance of the counter-petitioner or respondent shall be entered.

(iii) All dates of hearing including adjournments whether parties appeared on the dates or not, and whether any work was done on those dates or not, shall be entered in column 11.

(f) After the particulars in all the columns have been filled in they shall be attested by the District Registrar with date.

808. (a) An appeal or application may be admitted by the District Registrar in camp.

(b) The application fee under Article 16 of the Table of Fees levied in camp by the District Registrar shall be ledgered in Account B of the Sub-Registry Office, where the District Registrar is camping and the receipt therefor granted to the party from the fee receipt book of the same Sub-Registry Office. All the particulars in the Sub-Registrar's Account B, except the fee entry, shall be entered by the District Registrar in red ink and the fee entry in black ink. An extract of the entry shall be taken by the District Registrar and sent to the District Registrar's Office, where the particulars shall be entered in Account B in black ink and the fee entry in red ink.

(c) The extract of the entry received in the District Registrar's Office from the District Registrar's camp shall be preserved for the same period as that of Account B.

809. A case diary (Form Registration II.117) shall be maintained for each appeal application or inquiry in a District Registrars office and prefixed to the records of the case, entries having made therein at each stage of proceedings.

810. Depositions shall be in Tamil, shall be taken down by the District Registrar in his own hand loose sheets and be kept with the records of the case.

811. Appeals shall not, as a matter of course, be posted to be heard in camp but they shall be heard, as far as possible, at the headquarters unless the parties to the case belong to the sub-district to be inspected and express in writing that it may be heard while the District Registrar is in camp in their sub-district. (Order 1680).
812. (a) The final order of a District Registrar, whether recorded in Book 2 or separately with reference to Registration Rule 172, shall be drawn up in the prescribed form. The District Registrar shall after making an order under section 75, draw up separately a decree. Form No 1 Appendix D to Civil Procedure. Code, bearing the date of the order, specifying therein the account of costs of the enquiry and how they have to be borne. If the cost is not made payable to the successful party, the reasons therefor shall also be stated. Where owing to delay in getting full information regarding the costs the decree is subsequently drawn up, it should be dated with the date of the order and should also show the date on which it is actually signed.

(b) Every decree should be drawn up within nine days from the date on which the judgement is pronounced.

(c) (i) The provisions of sections 9 (1) and 10 (1) of the General Clauses Act apply to the calculation of:

1. the period of nine days allowed for the drawing up of decrees, and
2. the period of seven days for filing the statement of costs and Advocate's certificate of receipt of fees mentioned in rules 95 and 96 of the Civil Rules of Practice.

(ii) The scale of Advocate's fee to be adopted will be left to the discretion of the District Registrar subject to a minimum of Rs. 5 and a maximum of Rs. 100.

(iii) The production of the Advocate's certificate of receipt of fees prescribed by rule 95 of the Civil Rules of Practice should be insisted on. If the certificate is not filed within the prescribed period, the decree should be drawn up without Advocate's fee (Rule 95 of the civil Rules of Practice).

(iv) The period of nine days allowed for drawing up a decree may be extended in cases, where extension of time is allowed for the filing of the Advocate's certificates of receipt of fees (Rule 95) and the statement of costs under rule 96 of the Civil Rules of Practice.

813. In every registration office a file designated ‘File of Appeal Order and Judgments’ should be maintained and in it shall be preserved:

1. the final orders of the District Registrar in appeals, applications and enquiries when registration is ordered (Registration Rule 172);
2. the drafts of the orders of refusal referred to in Order 815;
3. Copies of District Registrar's final orders communicated to Sub-Registrars under Registration Rule 176;
4. copies of orders or decrees of Courts filed by parties directing the registration of documents, and copies of orders and decrees received from Courts cancelling the registration of documents or declaring documents to be benami transactions;
5. copies of judgments of criminal Courts, whether they are copies received from Courts or are copies thereof prepared departmentally (Order 252);
6. the orders of the District Registrars passed on applications under sections 25 and 34 regarding delay in presentation and appearance;
7. statements containing particulars for the indexing of documents in the case of Joint Offices (Order 758); and
8. memoranda mentioned in order 763 (b).
814. The file of Appeal Orders and Judgements shall be maintained separately by the District Registrar and the Joint Sub-Registrar in a District Registrar's Office.

815. When a District Registrar refuses to direct the registration of a document under section 72 or section 75, the order passed by him may be copied in Book 2 by an Assistant or Junior Assistant, the copy so made being treated as the original and signed by the District Registrar himself without the addition of the words “True copy”. The District Registrar's draft from which the copy is made, shall be filed in the ‘File of Appeal Order and judgment’.

816. In cases where an appeal or an application is withdrawn by the party or an original enquiry is stopped at his instance, an order should be briefly recorded stating the circumstances in which the document was returned to the party, but no entry need be made in Book 2, Copies of such orders need not also be forwarded to the Sub Registrar concerned.

817. When a District Registrar directs registration of a document under section 75 of the Registration Act, he shall specify in his order that the provisions of sections 19, 20, 21, 23 and 32 have been complied with.

818. District Registrars shall ensure that the requirements of Order 674 have been complied with, in cases falling under that order.

819. The records connected with each appeal, application or enquiry shall be filed together in chronological order in two parts, the whole being preceded by a list (Form Registration 11-84) and the case diary (Form Registration 11-117), the papers in each part being numbered in a separate series.

Part I shall contain appeal petition, the suit document, a copy of the refusal order the counter petition, depositions, exhibits filed, a copy each of the judgement and of the decree, execution petition and orders thereon, memorandum of costs and all other papers of importance bearing on the case.

Part II shall contain Registrar's review of refusal order, the list of witnesses, batta, memorandum, lists of records to be produced, summons and notices issued. Vakalats petitions for adjournments, petitions for return of exhibits, receipts for documents and money and till other records of minor importance.

In the remarks column of the list shall be noted facts as the return of the suit document and other exhibits.

820. Rubber stamps for marking the exhibits filed in appeals, applications and enquiries are supplied to District Registrars.

821. When an alleged executant appears after the expiry of the first four months from the date of execution and denies execution, no appeal lies under section 72 but an application may be made to the District Registrar under section 73 on the ground of denial of execution.

822. In cases where the refusal order of a Sub-Registrar is based on the ground that the executant did not appear even after the expiry of the full time allowed –

(i) If the presentant had taken no steps to enforce, the appearance of the executant, the latter cannot constructively be held to deny execution, and the refusal order falls under Section 34 (1) and the appeal under Section 72.

(ii) If however, such steps have been taken and Processes issued although abortively, the non-appearance is tantamount to denial of execution and the refusal order
falls under section 35 (3) (a), and no appeal lies under section 72, although an application may be made under section 72.

823. If the rejection of an appeal or application is found to be irregular on account of any clerical or arithmetical mistakes committed in calculating the period of time-limit within which an appeal or application lies, a District Registrar may on the analogy of the provisions of section 152 of the Civil Procedure Code (Act V of 1908) rectify the error, take back the application on the file and proceed with the hearing;

824. In an appeal under section 72 preferred against an order of refusal to register based on the ground that the executant of the document is a minor, an idiot or a lunatic, the District Registrar shall when ordering its registration on finding the executant to be a major or of sound mind; as the case may be, direct that the document be registered it the executant appears before the Sub-Registrar again and admits execution of the document.

825. In an appeal filed under section 72 against an order of refusal to register for want of sufficient description of property a District Registrar has no power to call for fuller description of the property.

826. District Registrars shall be guided by the following rulings:

A
The provisions of Part XII of the Registration Act regarding appeals are applicable to wills. (Judgment of the High Court, 12th August 1909.)

B
An appeal against an order of refusal to register does not require to be stamped under the Court Fees Act. (G.O. No. 1859, Judicial, 12th September 1878.)

C
The presentation of an appeal to a District Registrar after the time limited therefore against the refusal of a Sub-Registrar to register a document on denial of execution, does not give any locus standi for the institution of a proceedings for enquiry as to the execution of the document. (Grey's “Digest of Indian Cases”, 1908, 322.)

D
The meaning and intention of the words “within thirty days from date of the order” and “within thirty days after making the order” in sections 72 and 73 of the Registration Act are identical. (G.O. No. 2490, Judicial, 18th October 1880.)

E
The expressions “making of the order” in section 77 or the Registration Act means not merely recording the order of refusal in writing but communicating it to the party concerned, so as to bind him by it. An order does not become an order unless and until steps are taken by the officer passing it to bring it to the consciousness and knowledge of the party against whom it is passed. If the party affected by the order acts in such a way as to prevent the officer from communicating it to him within a reasonable time after he has written it, it may be that the date of the order would be the date when it could have been brought to the knowledge of the party within a reasonable period. (I.L.R.28.Bom 8.)

F
An order was passed by a Sub-Registrar refusing registration of a document on the ground that the executant did not appear and admit its execution, a party affected by the order applied to the District Registrar under section 73 (1) of the Registration Act to establish his right to have the document registered more than thirty days after the Sub-
Registrar passed the order, but within thirty days after the communication of the order reached the applicant; the District Registrar dismissed the application as barred by limitation under the section; the party then instituted a suit in a civil court under Section 77 (1) of the Act to enforce registration, more than thirty days after the date of the District Registrar's order, but within thirty days after the communication of the order reached the plaintiff:

Held that an order under section 73 (1) or section 77(1) of the Registration Act, 1908, cannot be deemed to have been made unless passed in the presence of the parties, or after notice to them, or until it has been communicated to them;

that in a case where an order was not passed in the presence of the parties or after notice to them of the date when the order would be passed, the expression “within thirty days after making of the order” used in section 73 (1) and section 77 of the Act, means within thirty days after the date on which the communication of the order reached the parties affected by it;

and that, consequently, in this case, both the application before the District Registrar and the suit in the civil court were within time under section 73 (1) and section 77 respectively of the Act.

Held, also that the order of the District Registrar dismissing the application as being barred by limitation is an order of refusal within the meaning of section 77 (1) of the Act. [I.L.R. l III, Mad., 491-508.]

G

It is hardly possible, in the absence of judicial decision to lay down what is to be the nature of the enquiry which a District Registrar is empowered to hold under section 74 of the Act. The duty of a District Registrar is to enquire whether the document was executed, and upon this question he may deem himself entitled to receive all relevant evidence offered by the parties. At the same time, a District Registrar would exercise a sound discretion if he confined the enquiry as closely as possible to the question of execution or non-execution. (G.O. No. 1004, Judicial, 19th May 1881.)

H

In a case regarding the genuineness of a document, the Madras High Court held that the question was one of fact and they did not accept the contention that the finding of the District Registrar that the document was genuine was conclusive and could not be reopened in a regular suit in the civil courts. (S.A., No. 1147 of 1911, Madras High Court.)

I

Where an application for registration of a sale deed had been presented after the expiry of the period prescribed by law for registration and had been dealt with under section 25 of the Registration Act and the District Registrar had passed an order under that section directing that the document should be registered (Sic. accepted for registration) on payment of the prescribed fine and such fine was paid; Held that the requirements of the law had been complied with, and that it was not competent for the successor in office of the District Registrar dealing with the document under section 74 of the Registration Act to go behind the order of his predecessor, nor, was it for the Court in a suit instituted under section 77 to question the propriety of that order, which was given in pursuance of the discretionary power allowed to the District Registrar to accept documents for registration after the time prescribed. (I.L.R. 6. All, 460.)

J
A District Registrar is competent to arrest and imprison for non-payment of costs decreed by him in connexion with an enquiry under sections 74 and 75. He has no authority to direct that the person committed shall be detained for any specific period. The amount of costs due shall invariably be stated in the warrant of commitment. It is competent to a District Registrar to transfer a decree for costs under section 75 of the Act to a District Munsif's Court for execution, whenever such a course is required by the decree-holder and appears proper. *(G.O No, 1597, Judicial, 8th July 1879.)*

**K**

A District Registrar is not a Court within the meaning of the provisions of the Civil Procedure Code and the High Court has held that they cannot interfere with his proceedings awarding costs in appeal presented under section 73 of the Registration Act. *(I.L.R. 30 Madras, 326)*

**L**

A sub-Registrar refused to register a document presented to him and on the application of one of the parties, the District Registrar directed an enquiry under section 74 of the [Indian] Registration Act, 1908. On the date fixed for the enquiry, however, the parties failed to appear, and the District Registrar accordingly dismissed the application. Held, that this amounted to a refusal to register within the meaning of section 77 of the Act and a suit to compel registration would lie. *(I.L.R. 34 All, 165.)*

**M**

The question having been raised whether a defamatory statement made by a person opposing the registration of a will, in his petition to the District Registrar objecting to the registration, is absolutely privileged so as to exempt the party making it from liability to be punished for an offence under section 499 of the Indian Penal Code, it was held that the District Registrar is not a Court for the purpose of rendering the statement a statement made on a privileged occasion. *(Madras High Court Criminal Revision Case No. 421 of 1911.)*

**N**

Though the provisions of the Limitation Act are inapplicable to suits provided for by section 77 of the Registration Act, the general principle recognized in section 10 of the General Clauses Act, viz., that where a plaintiff cannot, owing to the court being closed, present his plaint on a particular day on which it ought to be presented, he should not be allowed to suffer if he presents at the earliest possible opportunity thereafter, applies to them.' *(A.S.O. No, 123 of 1908. Madras High court.)*

**O**

Where on the failure of the executant of a deed presented for registration to appear, though twice summoned, the plaintiff asked the Sub-Registrar either to register or to return it to him and the Sub Registrar returned it to the plaintiff.

Held, that under the circumstances the Sub-Registrar's order returning the document amounted to a refusal to register, *(A.S.O. No. 123 of 1908, Madras High Court)*

**P**

The Joint Sub-Registrar acts under section 75 (4) of the Indian Registration Act merely as if he were a civil court; but he is not a court subordinate to the High Court within the meaning of section 115 of the Civil Procedure Code; consequently the High court cannot interfere in revision with his orders. *(I.L.R. Mad. 41-245.)*
827. Article 16 of the Table of Fees under the Registration Act prescribed the fee only for appeals, applications and original enquiries under sections 72, 73 and 74 of Indian Registration Act. It does not cover the petitions for the grant of adjournments, filing list of witnesses to be summoned, for withdrawal of case and the like. Such petitions have to be stamped under Article 10 (K) of Schedule II to the Court Fees and Suits Valuation Act.

828. Under the second clause of section 65(a) of the Indian Evidence Act, secondary evidence in the form of an authenticated copy of a document becomes admissible if a person cannot be legally compelled to produce the original in his possession and refuses to produce it. If a person who is legally bound to produce the document refuses to produce not with standing notice to do so, the existence and contents of the original document can be proved under the third clause of section 65(a) of the Act by proof of the authenticated copy. (I. L. R. April 1958.)

829. Where a party is represented by a Counsel and the counsel is not present and the party alone is present and the party asks for an adjournment to enable him to procure the presence of the Counsel, an adjudication made in such circumstance in the presence of the party would still be ex-parte adjudication in spite of the physical presence of the party. (Decision of the High Court of Madras - Vide R. C. 1958-Page 158.)

830. District Registrars have powers to demand production of prisoners in enquiries under section 74 of the Registration Act. In such cases District Registrars should provide for the escort of civil prisoners who are summoned to appear before them. [G.O. Ms. Nos. 417, Law (General), dated 1st February 1930 and 927, Law (General), dated 18th March 1935].

831. No appeal lies to a District Registrar in respect of a document, which is not refused registration by a Sub-Registrar but is withdrawn from registration by the presentant, i.e., returned to him solely at his request.

832. A register (Form 2) shall be maintained in every registration office showing particulars of documents discredited by civil courts and the reasons for discrediting those documents.

833. When the registration of a document is refused by the District Registrar and the party obtains a decree from the civil court ordering its registration, a copy of the judgement delivered by the court should be submitted to the Inspector-General for perusal.

General.

834. (i) Appeals, Applications and Original Enquiries shall ordinarily, be disposed of within 6 weeks.

(ii) Adjournments shall not be granted on flimsy grounds and shall be restricted to the minimum.

(iii) Judgments shall be pronounced normally within 3 days after the evidence and arguments are closed.

835. When allegation of undervaluation is made before the District Registrar during the conduct of an appeal, application or original enquiry, the District Registrar shall obtain a report from the Sub-Registrar regarding the market value of the property involved in the document, examine the allegations of the counter petitioner regarding under-valuation and indicate in the judgment passed by him his findings regarding the value of property covered by the deed in question. If action regarding undervaluation is called for on the part of the Sub-Registrar, the District Registrar shall give specific direction to the Sub
Registrar to that effect in his judgment. The District Registrar should also watch further action taken by the Sub-Registrar on such orders.

CHAPTER XX
REGISTER BOOKS.

General.

836. Documents admitted to registration shall be taken up for comparing and transcription of endorsements in the order of their admission to registration.

837. Ordinarily, documents shall be made ready for return after registration on the day of admission to registration, and in any case, within two working days from the date of admission.

838. Except in unavoidable circumstances no document admitted to registration on or before the close of the calendar year shall be allowed to remain without being filed at the close of the calendar year.

839. Except as provided in Order 945 (a) no ink other than the black or blue black ink supplied for the purpose shall be used in copies and indexes and in endorsements, certificates and other entries made on documents by a registering officer.

840. The several register books and indexes which were maintained from time to time in registration offices prior to the 1st January 1909 and which correspond to the existing register books 1 to 5 and indexes I to IV are set out in Appendix XVIII.

Numbering of volumes.

841. The volumes of register books shall be numbered consecutively a separate series being assigned for each class of registers. The serial numbers shall not terminate with the year but shall be carried on perpetually.

842. The file books referred to in Registration Rules II (1) shall, as they are brought into use, have a number assigned to them in the general series of the books to which they relate.

843. The file book of copies and translations [Registration Rule II (ii)] forms a separate class and shall be given a special set of serial numbers.

True copies.

844. (i) When a document is presented for registration the Registering Officer shall see whether it is accompanied by the copy required to be presented under Rule 3 of the Filing of True copies Rules and whether the copy satisfies the requirements of the said rules.

(ii) All copies should be prepared on Registration Copy Forms. [Rule 4(1)]

(iii) It should be examined whether the copies are written properly in a clear and legible hand in long lasting black or blue black ink [Rule 6 (i)].

(iv) If typewritten, the impressions in the copy should be long lasting and be black or blue black in colour.

(v) If the copy is a printed one, it should be printed in registration copy paper with black or blue impressions of long lasting nature.

845. In respect of powers of attorney presented for attestation and registration, the true copy of the power shall be obtained from the parties along with the power, when the power is presented. The signature of the executant in the power-of-attorney shall be copied
in the copy by the office staff when the copy is examined under rule 10 (i) of the Indian Registration (Filing of True Copies) Rules, 1967.

846. A copy prepared with carbon paper should not be accepted.

847. The copy should be signed at foot of every page by the presentant of the document in the spare provided for it.

848. (a) If the presentant is an illiterate, the registering officer should see that the impression of his left thumb and his mark signature are affixed in each page of the copy before the document is accepted for registration. No member of the staff of the office shall help in obtaining the impression of the mark in such cases;

(b) If there is not sufficient blank space in the copy presented for the office to copy the Stamp Vendor's endorsement and the endorsement and certificate (to be endorsed on the original document by the Sub-Registrar) the Sub-Registrar should ask the presentant to produce the necessary number of blank Registration Copy form [Rule 4 (2)]

(c) If the copy presented with a document is prima facie defective, e.g., if it is not written on registration copy form, if it is written in an ink other than black or blue black in colour of durable quality, If it is a carbon copy, if the copy is not signed by the presentant in all pages the document should be returned with the copy to the party with suitable advice to represent the document with such defect or defects in the copy set right or with a fresh copy free from any such defects.

(d) If, in exceptional circumstances, an defect is noted after the presentation endorsement has been made on the document an endorsement of return should be made on the document under Rule 27 (ii) of the rules framed under section 69.

849. The preliminary scrutiny of the copy should be completed quickly before formal acceptance of the document and the detailed comparison taken up later, so that parties may not be detained in the office unnecessarily.

**Lockable File Boards**

850. Under the Indian Registration (Filing of True copies) Rules, 1967 as amended by G.O. Ms. No. 3716, Revenue, dated 2nd December 1970, copies of documents presented under rule 3, shall be filed in lockable file boards. Three sets of lockable file boards are supplied to each office for filing the copies relating to Books 1, 3 and 4:

(i) Register Book 1 shall be in Volumes of 500 pages, Book 3 in volumes of 120 pages and Book 4 in volume of 300 pages.

(ii) Each register book shall continue in use until the maximum of pages prescribed is reached. A fresh volume need not be opened at the commencement of each calendar year.

(iii) The number of pages prescribed for each class of register book shall on no account, be exceeded.

851. A register book volume shall be opened as soon as the first copy of document to be filed in it is ready for filing and it shall be prefaced with a title page in which shall be entered the following particulars:-

(i) The number and description of the book.

(ii) Name of the office.

(iii) Volume number.
(iv) Number and year of the first copy of document in the volume and the date of filing.

These entries on the title page shall be attested by the registering officer with his signature and date immediately after the volume is opened.

**Procedure on admission of Document to Registration**

852. Immediately after a document has been admitted to registration the number assigned to the document shall be entered in the Register of Preparation and Examination of Indexes.

853. The number and year of the document shall be entered at the top of the copy in the space provided and when the copy is continued in more than one page the word “Continued” enclosed in brackets, shall be noted on the second and subsequent pages.

851. The correctness of the copy shall be ensured by causing the original to be read aloud by one member of ministerial establishment while the entry in the copy is followed by another.

855. The examination of the entries shall, as far as practicable, be performed by the permanent staff. In unavoidable cases section-writer may be allowed to read a document under examination. But he shall not be the Examiner of an entry until he completes his probation.

856. In an office with one Assistant, the person who copies the endorsements, etc., shall preferably be employed as “Examiner” of the entry rather as “reader” of the original document, as he will then be less liable to repeat the mistakes which he may have made when copying the endorsements and certificates. The Sub-Registrar shall, however, during the process of examination, refer to the entry in the register to ensure that erasures and the like have been noted correctly and that words which are liable to be spelt in different ways have been copied correctly. As an additional precaution he shall, when authenticating the entry, satisfy himself that, besides the items specified in Order 882 the undermentioned items have been correctly transcribed:-

(i) Names of executants and claimants.

(ii) Description of property including survey number, name and extent.

(iii) Nature of transaction.

(iv) The value of consideration the market value the rate of interest and the time of repayment.

857. Every entry of a registered document shall be an exact copy of the original. If any abbreviation is used in the original it shall be reproduced in the copy. Matters furnished in tabular form in the original shall be copied in the copy in the same way. If a word in the original is mis-spelt, or if a word is repeated by mistake, or if some word necessary to complete the sense is omitted, the error or omission shall be indicated by underscoring the passage in which it occurs and by the entry of a letter above, with a corresponding footnote, e.g., “(a) sic”, “(b) repetition”, “(c) omission”, but no attempt shall be made to correct the error or to delete the repetition or to supply the omission. If a blank in a document for a name, date or word has not been filled up the blank space shall be denoted by a dash and a letter shall be entered over it with a corresponding footnote, e.g., “(a) blank”.

858. An erasure in an original document need not be reproduced in the copy filed, but the place in the document where an erasure exists shall be indicated in the copy by a fine and a corresponding footnote.

859. A word or a figure wrongly copied in the copy shall be scored out and the correct word or figure written above the incorrect transcription and initialled by the registering officer.

860. A blank space shall not appear as such in the copy of a document or of an endorsement in the copy; but all gaps, e.g., unoccupied spaces at the end of the entry of a paragraph or in the entry or a schedule, shall be ruled across, numbered and initialled.

861. Whenever a line is left blank, e.g., before the entry of a schedule of property or of an inventory or other information, the line shall be ruled across, initialled at either end, and numbered in the same series as other corrections in the entry. Where such rulings of blank lines are continuous and on the same page, it will suffice if the whole portion is enclosed by brackets on either side, numbered and initialled on either side.

862. No writing shall appear beyond the border lines.

863. The signature in the documents and in the endorsements shall be copied in the copy without the word “signed” prefixed to them. Where a party or a witness is a marksman, the words “mark of” prefixed to the name shall be copied in the register, and the mark itself shall be denoted in the register by a cross “X”;

864. If a document contains a signature in a language not understood by the registering officer or any of his establishment, the registering officer shall ascertain from the party what letters the signature contains and cause them to be entered in the copy in the language in which other portions of the document are copied with the following addition in brackets “Signed in the original in (language)”.  

865. The authentication endorsement on a power-of-attorney, when it is both authenticated and registered, shall be copied in continuation of the signature of the executants and witnesses and before the stamp endorsement and entry of stamp value. After copying the signature and designation of the registering officer the word “SEAL” to denote the affixation of the seal in the original shall be copied.

866. When a document is engrossed on more than one sheet of paper, any signature of executants and witnesses or endorsements by them, such as “first sheet”, “second sheet”, etc., that may appear on the several sheets shall be copied in the copy, the portion being distinguished, from the document portion by drawing a line 2 cm. in length both before and after the former.

867. When an endorsement or a certificate or both are written on a separate slip or sheet of paper, the note to that effect entered on the original instrument under Registration Rule 85 need not be copied.

868. In transcribing in the copy an endorsement relating to the finger impression on a document, the hand and the digit as entered in the document followed by the word “impression” or its equivalent in Tamil as the case may be, within brackets, shall be copied before the entry of the signature of the person to whom the impression belongs.

869. The small seal supplied to registering officers shall be affixed on the copy after the registration certificate to represent the registering officer's seal on the document. The inscription on the private seal of an executant or witness which may have been affixed to the original document shall, whenever possible, be roughly reproduced in the copy but the small seal of the office shall not be used for this purpose.
870. Omissions and corrections to be made in the copy after comparison shall be carried out by the examiner of the copy.

871. In all cases of re-registration under section 24, of registration under sections 72, 75 and 77 of the Act and of re-presentation of documents returned for correction, the endorsements, if any, previously made on the document and the certificate of previous registration, if any, shall be treated as matter which should be transcribed in the copy and shall be reproduced together with any further endorsement or certificate in chronological order.

872. An endorsement of partial refusal (Registration Rule 94), an endorsement of return of a document unregistered in respect of some of the executants at the request of a party [Order 562 (b)] or a note entered below the registration certificate on a document relating to immovable property situated wholly outside India or outside the tracts to which the Registration Act applies [Rule 19 (a)], shall be copied in the copy below the impression of the small seal (Order 869) and shall be separately initialled by the registering officer.

873. The omission to transcribe in the copy an appreciable portion of the document which cannot be conveniently interlined, shall be entered before the heading “Copy of endorsements and certificate”, If the omission is detected only after the endorsement and certificates were copied, then it shall be inserted above the foot-notes mentioned in Rule 10 (vi).

874. The place where the omitted portion is so copied as well as the place where it ought to have been copied shall be connected by asterisks. The asterisk at the letter place as well as the portion subsequently copied shall be assigned a number along with the other corrections, if any occurring in the copy and shall be initialled by the registering officer.

875 After the copy has been compared, the stamp vendor's endorsement shall be copied by a member of the staff of the registration office, in continuation of the document including the copy of the signatures of the parties attesting witnesses and document writer and the signature of the preparer of the copy. The value of the stamps (stamp papers and court-fee labels) borne by the document shall then be entered in the copy in the language of the document. When no stamp is used for the document, the entry to be made shall be ‘Stamp Nil’. Any certificate on the document relating to stamp duty shall then be copied as illustrated below.

Illustration.

A document chargeable with a stamp duty of Rs. 190 is written on two stamp papers of the value of Rs.25 each and bears certificates under sections 16 and 42 of the Stamp Act for Rs.95 and Rs. 45 respectively. The method of copying the stamp vendor's endorsements and the certificates, in this case, will be as follows:-

(i) Enter copy of the stamp vendor's endorsements,
(ii) ṭóêé’óngéñéê ćêò İţêòé äêéôêé.
(iii) ṭóêé’–òôé ēèçéñ ééòôôô 41 ūéôô ʻóêéêéêé ēáóóéêéêéêí ôîéòé ôéôéôé–íêéêé.
(iv) Copy of the certificate under Section 42 of the Stamp Act.
(v) Copy of the certificate under Section 16 of the Stamp Act.

The matter should appear in a running form. Similar procedure should be adopted in case of documents impounded and subsequently certified by the District Registrar.
(876) In the case of a document impounded, after registration, for adjudication of stamp duty, the certificate of stamp added by the District Registrar shall, before the document is returned to the party, be copied as a foot-note in the copy thus:-

“This document was impounded after registration for adjudication of stamp duty and the District Registrar has certified on it as under-

(Here enter the certificate and the signature of District Registrar with designation and date)."

(ii) Similar procedure shall be followed in respect of endorsements made by Collector on documents referred to under section 47 (A) of the Stamp Act.

(iii) The entry shall be signed and dated by the registering officer.

877, (i) After the close of the entry relating to stamps a line shall be drawn to the end of the border line so as to prevent any addition being made, then the heading “copy of endorsements and certificate” shall be written on the line next below the line containing the stamp entry and the remaining blank space, if any, ruled across. Below such heading shall be copied the endorsements made on the document.

(ii) The endorsements shall then be compared. Then the page numbers will be affixed on the pages or the copy by means of a numbering machine.

If the Registering officer is temporarily without the numbering machine, or if the machine supplied to him goes out of order he should enter the page number neatly in ink and attest it with his dated initials.

(iii) The Registering officer after satisfying himself of the correctness of the pages entered in the copy, shall add the certificate on the document.

(iv) The certificate shall then be copied in the copy and compared.

(v) The number of the blank pages at the end shall be kept out in the Registration certificate. Only such of these pages on which written matter appears should be reckoned for the purposes of the number of pages included in the certificate. Foot-notes added after authentication will not count as written matter for this purpose.

878. (a) Notes of interlineations, erasures, or alterations in documents or in endorsements thereon shall be so prepared as to show precisely what word or words have been interlined or altered and the places in which erasures or blanks occur. In the majority of cases the simplest plan is to underscore the particular word or words, and to write the letters (a), (b), (c), (d), etc., above with corresponding foot-notes preceded by the expression “In document, interlineations, etc.”

(b) Similar notes shall also be made in regard to interlineations and erasures in the copy of document. The particular word or words interlined or erased shall in the copy, be flanked by brackets and the figures (1), (2), (3), (4), etc., entered above the bracketed portions, corresponding foot-notes being added, preceded by the expression “In copy, interlineations, etc.”

(c) When an erasure or an interlineation extends beyond one line, the entire erasure or interlineation shall be denoted by a single figure which shall be repeated on each line over the middle of the erased or interlined portion.

879. (a) The following are specimen forms of foot notes -

(i) In document and copy-Interlineations, etc. - Nil.

(ii) In document-Interlineations, etc.-Nil. In copy- (l) erasure, (2) interlineation
(iii) In document-(a) interlineation, (b) sic, (c) erasure etc.-Nil.
(iv) In document-(a) Interlineation, (b) sic., (c) erasure. In copy- (1) interlineation (2) erasure.

(b) Whenever corrections have to be made in the footnotes of an entry in the copy before footnotes are closed with the initials of the registering officer consequent on an omission or error noticed either in the copy or in the footnotes the corrections shall not be interlined in the footnotes already entered but shall be written in continuation.

(c) A note in respect of a blank in the original of a document is necessary only when a space is left in the body of the document for the insertion of words or figures which the person preparing it is unable to supply and which for some reason are left unfilled by the person executing the document. Notes are not required where a space intervenes between one paragraph and another of a document or between the last word of a document and the executant's signature or when there are blanks in a schedule.

(d) Erasures and interlineations not relating to the copy of a document such as those pertaining to the symbols and numbers referred to in clauses (a) and (b) of order 878, shall not be numbered and noted in the footnotes. It suffices if they are initialled by the attesting officer.

880. The clerical staff of the office shall, after satisfying themselves as to the correctness of the notes, sign below the notes thus :-

Copy of document presented by: (Name) (Signature) (Designation)

Endorsements, etc, copied by: (Signature) (Name in Block letters) (Designation)

Examined by: (Reader) : (signature) (Name in Block letters) ( Designation.)

(Examiner) : (signature) (Name in Block letters) ( Designation.)

The reader and the examiner of a copy shall also sign with designation at the foot of each page of the copy.

881. The assistant of the office or in his absence the seniormost Junior Assistant shall check carefully whether page numbers of proper register book volume have been assigned to the copies. He will be held responsible for any mistake in numbering. To facilitate correct numbering, a number note book shall be maintained showing the page number assigned to each document. The registering officer shall then initial at both ends of each erasure or interlineation and when such erasure or interlineation extends beyond one line, at the beginning and at the end of erased or interlined portion in each line and affix his initials at the end of the notes referred to above arid authenticate the copy by signing on the line where the notes referred to above, end or if there is not sufficient space, on the line next below it. The signature shall be legible and made on the right side of the copy and shall be dated by the registering officer himself. He shall enter his designation below his signature and date and also affix the seal of his office.

882. (i) When authenticating a copy, the registering officer shall ensure that the undermentioned items have been correctly copied :-

(a) The date of execution.
(b) The date and time of presentation.
(c) Endorsement of signatures and additions of presentant and executants.
(d) The endorsement of payment of consideration.
(e) the registration certificate.
(f) The stamp value.

(ii) The authentication of the copy shall be made immediately after the endorsements have been copied, compared and footnotes made.

883. Facsimile stamps shall not be used for affixing signatures or initials on documents or in register books.

884. The “sheet endorsement” shall be made on each sheet of the copy with reference to rule 10 (viii). An Assistant or Junior Assistant or Temporary Section Writer may fill in the blanks in the sheet endorsement and the Registering Officer may sign the endorsement so filled in. The Registering Officer should, however, verify the correctness of the particulars before he signs the endorsement. The Sub-Registrar will be personally responsible for the correctness of the endorsements.

885. Registration Rule 27 (ii) permitting the rectification of remediable defects in documents on which the presentation endorsement has been made applies only to a document which has not been admitted to registration, i.e., a document on which the admission of execution has not been recorded. Accordingly when a defect in a document is discovered after the admission of execution has been recorded thereon, the document of the copy filed shall not be interfered with, but the defect shall be reported to the District Registrar and his order obtained in the manner prescribed by Order 1068.

886. The aim of the department should be to meet the convenience of the registering Public first by acceptance each day for registration of as many documents as practicable and next by the rapid performance of the process of completion of registration. The speedy performance should on no account be effected at the expense of accuracy: The copying of endorsements and the examination of the copies, shall, wherever possible, go hand in hand.

**Filing of title pages and copies.**

887. The title page as soon as it is made ready for filing, shall be filed face downwards in the file boards with the iron rods. Copies of documents should be filed in the same manner so that the pages 1 and 2, 3 and 4, 5 and 6, etc., of the documents filed will appear in serial order. The copies once filed should not normally be taken out before the volume is ready for sealing and at the same time the last page of the last document filed should be at the top for ready reference.

888. When a copy is filed in more than one volume, cross reference shall be entered in both the volumes, viz., a note in the form, “Continued in Volume at the foot of the incomplete entry in the first volume” and a note as “Continued from Volume at the top of the copy in the second volume.

889. (i) The file boards shall be locked and the keys shall be in the personal custody of the sub-Registrar.

(ii) The duplicate keys of the locks used should be kept along with the other duplicate keys in a sealed bag.(Order 1985).

(iii) The original keys shall be handed over to the relieving officer, whenever there is a transfer of charge,

**Preservation.**

887. As soon as the number of pages prescribed in sub-rule (1) of Rule 9 is reached in respect of each register book volume, the sheets should be removed from the file boards. The number and year of the last copy of document in the volume and the date of its filing
shall be entered in the title page and these entries shall be attested by, the Sub-Registrar
with his signature and date.

891. The sheets of the volume shall be tagged together and preserved in a sealed
cover. The slips attached over the cover shall give the particulars of the volume it contains.
The slip shall be signed by the registering officer.

892. The Registering Officer may use his private seal for sealing the packets
containing the volumes. If the registering officer has no private seal, he may use the small
abbreviation seal of the office. Whenever the permanent Sub-Registrar is on casual or
other leave of short duration and has taken away the abbreviation seal with him, the officer
in charge may use his own private seal or if he has no seal he may use the small seal of the
office.

893. The scaled covers shall be secured in locked receptacles. The seals and the
keys of the receptacles shall be in the personal custody of the Sub-Registrar.

894. As the copies are liable to be taken out of the file boards a few at a time when
the required number of pages have been reached and the copies are taken out for putting in
a sealed cover, it is very important that the utmost care is bestowed on seeing that any
sheet is not lost in the process.

895. The completed register book volumes shall he got hound at the registration
office concerned in the presence of the registering officers in such manner and at such
intervals as may be prescribed by the Inspector-General of Registration from time to time.

896. (i) After the volumes are bound the Sub-Registrar should check the volume
and add the following certificate on the back of the title page ;-

“Certified that I have examined this volume and that it contains pages in fact and
properly bound”.

(ii) The minute examination prescribed in order 1069 shall be completed within a
fortnight after the volumes are bound.

Maps and plans.

897. (a) A copy of map or plan accompanying a document presented for
registration shall, where the document relates to immovable property, be filed in File Book
I and cross references shall be entered in the file book find in Book--I as shown below :-

On the map or plan-
“Accompanied document No. of 19 of Book 1, Volume, page .”

At foot of the copy of the document in Book 1-
“Note.-Map or plan accompanying filed at page of Volume of file Book 1.”

(b) In the case of a copy of a map or a plan accompanying a copy of a document
forwarded under sections 65 (1), 66 (2) and 67, a note in the following form shall be
entered in the copy of the map or plan;

“copy of map/plan which accompanied the document registered as No. of (year)
of book of .”

(c) A copy of a map or plan accompanying any other document shall be filed in the
file of indexes relating to the book in which the document is registered, a cross-references
in the form prescribed, by clause (a) being made in the register book and in the index file.

NOTE :-At the commencement of each year title pages to Indexes III and IV are
prepared and prefixed to the respective file of these indexes. Plans relating to documents
registered in Books 3 and 4 shall, therefore as soon as they are received. be filed immediately after the title page for the year and paged.

**Notes in Register books.**

898. (a) The notes prescribed by Registration Rule 116 (a) shall be entered only in cases where a previously registered document is expressly rectified, modified or cancelled by another instrument.

(b) A note as in Registration Rule 116 (a) shall not be entered in Book 5 where a subsequently registered will recites that it supersedes a will previously deposited.

899. Notes under Registration Rule 116 (a) and (b) are necessary in the case of Agreements varying the terms of previously registered mortgage deeds.

900. If a registered document is declared by a court to be benami, a note of the fact shall be entered at the foot of the copy and, when practicable, on the document, as in the cases referred to in Registration Rule 118.

901. The notes made under Orders 876, 904, 1101, Registration Rules 116 (a), 118 and 159 (ii), notes of defects appertaining to items, 5, 9 and 10 in class (i) and to the first three items in class (ii) of Appendix XIX and cross-references under order 897 (a) shall be in Tamil if the document is in Tamil and in English in other cases.

902. The notes made in register books numbers 1, 3 and 4 under Registration Rules 116 (a), 118 and 159 (ii) and Orders 876, 904, 1101 shall be signed by the registering officer. The notes made on the copies of maps or plans under Order 897 shall be signed by the registering officer and sealed with the seal of the office.

**Documents in duplicate**

903. (a) In filing copies of a document presented for registration in duplicate on triplicate, the original document shall first be copied as usual and the footnotes relating to interlineations, etc., in the original and in the copy thereof shall then be added.

(b) Immediately below these footnotes, the notes, the note referred to in Registration Rule 93 (i) as to the number of copies registered with the original shall be copied. This note need not be attested.

(c) Below this note, the stamp vendor's endorsement and stamp certificate in the duplicate shall copied with word. “Duplicate” prefixed, followed by the endorsements made on the duplicate under Registration Rule 93 (i). Then shall follow the signature of the reader, of the examiner and of the registering officer in the order in which they appears in the duplicate. Interlineations, etc., in the endorsement on the duplicate and in the entry relating to it in the copy shall be assigned a separate series of letters and figures, and footnotes of such interlineations, etc" shall then be entered.

(d) The same course shall be repeated in respect of the triplicate or any other copy with the words “triplicate”, quadruplicate, etc., prefixed.

(e) The foot-notes in the entry of the original document and of the duplicate, triplicate, etc., shall each be separately initialled by the registering officer.

(f) The signature of the copyist, the reader, the examiner, and the registering officer shall be fixed once for all after all the foregoing entries have been transcribed and compared.

**Document in the form of an endorsement**

904. (a) When an instrument is executed in the form of an endorsement written across, or at foot or back of, any previously registered document, e.g., an assignment of a
lease, the transfer of an interest, a receipt or discharge acknowledging consideration money or any payment secured by the registered instrument, such endorsement shall, when presented for registration, be numbered and registered as a separate instrument and a note in the following form shall be entered in the copy:-

Note: Written across (or foot or back of) document No. of 19

Book Volume P.

(b) If the endorsement has been made on an unregistered instrument, the instrument as well as the endorsement shall be copied in the copy and a note shall be entered both on the document and, in the copy, below the certificate of registration and above the signature of the registering officer to the effect that the endorsement alone has been registered.

Document in diglott.

905. If a document is printed or engrossed in diglott in English and in a local language, the English text alone or the text in the local language alone, whichever as been filled in shall be treated as the document to be registered and the copy under the filing system shall be obtained for that language, the other portion being left out of account. If, however, the blanks are filled in both the English and the local language and the party treats both the texts as forming the entire document and desires that both shall be registered, the copy shall contain both the English and the local language portions.

Document with Annexure

906. Registering officers shall be guided by the following ruling in filing a copy of a document presented with an annexure:-

"The defendants executed and delivered two documents, A and B, to the plaintiff. A being an agreement of equitable mortgage and B an agreement that they (the defendants) would register A and do all things necessary therefor, and in case they failed to do so, to pay whatever the plaintiff could claim under A if it had been registered. The plaintiff obtained an order for the registration of A, but failed to present it for registration within thirty days after such order, as required by section 75 of the Registration Act, and, when he did present it, registration was consequently refused. He subsequently lodged B for registration with A as an annexure to it, and it was accepted on payment of a penalty under section 25 of the Registration Act. The District Registrar, however, refused to register B on the grounds. (1) that without A there would be nothing to show to what property B referred and (2) that to register A as an annexure to B would be contrary to the provisions of section 75 which limited the time for registration to 30 days. The plaintiff then brought this suit under section 77 praying for an order for the registration of B, with its accompaniment A within 30 days from the decree. The Division Court made the order as prayed for. On appeal by the defendants-"

Held (varying the decree of the lower court). that document A should not be copied as an annexure to document B. If document A were in the nature of schedule or appendix to document B, then the two documents could be registered as one; but as they appeared to be two distinct documents separately stamped and executed for different objects, they could not be so registered. The District Registrar had no power to enquire what document was referred to in the document he was asked to register. If he could not register the two documents as one, neither could the court do so under section 77”. (I. L. R. 21 Bom. 724)

Rectification and cancellation deeds
907. A rectification deed or a cancellation deed shall be registered in the same class of register book as that in which the original document which it cancels or rectifies has been registered.

**Registration in wrong books**

908. (a) The orders of the District Registrar directing under Registration Rule 159 the entry of the requisite particulars to be made regarding the document in the appropriate place in the indexes relating to the proper book shall, together with all connected correspondence, be preserved in the file of correspondence relating to rectification of defects and errors in register books and of registration in wrong offices. When such orders are passed in inspection reports, the orders shall be extracted and a true copy placed in the file.

(b) The orders of the District Registrar under Rule 160 relating to rectification of registrations in wrong offices shall be preserved permanently in a sub-office and filed, in the file of correspondence referred to in clause (a).

(c) All correspondence relating to registrations in wrong books and in wrong offices shall be passed on to the Sub-Registrars in original and no copy of the report or of the orders passed by the District Registrar thereon shall be maintained in the District-Registrar’s Office.

(d) All orders passed by the District Registrar in the Inspection Report relating to the rectification of defects in register books shall be extracted together with' the District Registrar’s remarks and the Sub-Registrar's explanation and preserved in the file of correspondence referred to in clause (a).

**Checking of Authentication etc.**

909. (a) Copying staff shall, after the copies are authenticated by the Sub-Registrar and before they are filed in the file board, ensure that all the copies relating to the day have been signed by the registering officer and that interlineations, erasures, etc., have been duly noted and attested. They shall bring any omissions in these respects immediately to the notice of the registering officer.

(b) In order to ensure that instructions in clause (a) is observed strictly a certificate in the following form should be obtained by Sub-Registrars from every copying staff -

(i) Certified-

(ii) that I have checked all the day’s entries in the file Books I, III and IV

(ii) that all the entries have been singed by registering officer; and

(iii) that interlineations, erasures, etc; have been duly attested and that there are no omissions in writing sheet stamps and in closing the foot-notes in the register books.

Signature of Assistant or Junior Assistant.

(c) The certificates in clause (b) above should be obtained from each individual of the copying staff before the copies are filed in the file boards. The certificates should be in a book form and should be preserved for three years.

(d) Lapses on the part of the copying staff to so verify with reference to the instructions in clauses (a) to (c) above should be dealt with by the District Registrars and Inspectors of Registration Offices in a suitable manner.

**Record Issue Register.**
910. A separate record issue register should be maintained for making entries regarding the opening and resealing of the sealed cover. The register shall contain the following columns:

- S. No. and year
- Date and hour of taking the volume
- Volume Number
- Signature of the person handling the volume (the individuals who conduct the search and verify the search in the case of single and general searches and the individuals who prepare the copy and read the copy in the case of copies)
- Signature of the Sub-Registrar
- Volume returned by
- Date and hour of return
- Date of sealing and putting back into records
- Signature of Sub-Registrar

**Registration copy forms**

911. (i) As the use of registration copy forms for preparing copies of documents is compulsory, registering officers shall always keep with them sufficient stock of these registration copy forms for sale to the public find the stamp vendors.

(ii) A formal indent in writing may be obtained from the stamp vendor. No particular form need be adopted. Only the cost of forms less 10 per cent need be collected from them.

912. (i) The forms have to be sold at the price marked on the forms. A large number of forms should not be sold to a single party or to a single stamp vendor.

(ii) stamp vendors get a commission of 10 per cent of the marked price on registration copy forms. *(G.o. Ms. No. 146, Revenue, dated 27th January 1967)*

(iii) In cases where complaints are received that stamp vendors are selling registration copy papers at prices higher than the prices marked, Sub-Registrar shall enquire into the allegations and submit a report to the District Registrar who will bring the matter to the notice of the Collector for such action as the Collector may deem fit to take

(iv) District Registrars and Sub-Registrars will be responsible for regulating the supply and sale of the forms in such a way that no complaints are made by the public for want of forms.

913. The work of the actual vending of forms may be entrusted by the Sub-Registrar to a member of his staff. He may hand over to such person a suitable number of forms in bulk at the beginning of the day for sale to the public and take from him the sale proceeds and the unsold forms at the close of the day. The Sub-Registrar will, however, be personally responsible for the custody of the forms, the proper accounting of their sale proceeds (Order 1462).

914. The accounts are to be maintained in Form No. 29.

**Stores.**

915. (i) A quarterly statement in the form given below shall be submitted by each Sub-Registrar to the District Registrar and by each District Registrar to the Inspector-General showing particulars regarding the stocks of (1) Registration copy paper, and (2) Registration ink, held in the sub-registry offices or in the district, as the case may be.
FORM.

<table>
<thead>
<tr>
<th>Stock on hand at the beginning of the quarter (1)</th>
<th>Receipts during the quarter. (2)</th>
<th>Total of columns (1) and (2). (3)</th>
<th>Consumption during the quarter. (4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the end of the quarter. (5)</td>
<td>How long the quantity in column (5) is the stock. (6)</td>
<td>Details of steps if any taken to replenish expected to last. (7)</td>
<td></td>
</tr>
</tbody>
</table>

(ii) The statement from the District Registrar should show the total of the figure of all the Registration offices in the District in all columns (including the reserve stocks kept in the District Registrar's Offices).

(iii) The quarterly statement shall cover the periods January to March, April to June, July to September and October to December and shall be submitted by the Sub-Registrar so as to reach the District Registrar before the fifth of the month following the quarter to which it relates and by the District Registrar so is to reach the Inspector-General before the 10th of that month.

(iv) The District-Registrar should himself scrutinize the statements received from the Sub-Registrar with a view to satisfying himself that adequate stocks of all articles sufficient to last at least for a period of three months from the date of the statement are available at all the registration offices. If the stocks are low he should take immediate action to effect supplies to the affected registration office and should immediately address the Inspector-General. Low stocks should be avoided as they may eventually cause inconvenience to the Public District Registrars will be held personally responsible for ensuring that each registration office in their districts is equipped with adequate stocks of all the articles at all times.

916. In the monthly report of progress of work submitted by the Sub-Registrar and in the monthly return showing the state of work submitted by the District Registrar, the following item should be added at the end for the Sub-Registrar or the District Registrar to answer;

(i) Are sufficient quantities of the following articles kept in the Sub-Registry office (in the several registration offices in the district) so as to last at least for the next three months

1. Registration copy form;
2. Registration ink;

(ii) If not what steps have been taken by the Sub-Registrar (District Registrar) to replenish the stocks.
CHAPTER XXII.
INDEXES AND SUBSIDIARY INDEXES.

General

917. Special care shall be taken in the preparation of the indexes since they form the only guide for tracing previous documents and encumbrances affecting title to property.

918. (a) A document shall be indexed as soon as it has been filed in a register book. The preparation of indexes shall not be allowed to fall into arrears.

(b) If, owing to unavoidable circumstances, the transcription of any document admitted to registration at the close of a calendar year has to be put off to the subsequent year, the document shall be indexed in both the years with necessary cross references.

(c) A memorandum received from another office under sections 64-67 of the Act shall be indexed as soon as it is filed.

919. In exceptional cases, when the indexing of a later document precedes that of an earlier document, a cross reference shall be entered at the place where the index entry of the document concerned would have appeared had it been indexed in the regular order thus:-

“For entry of document No. see after document No.”

920. (a) Names shall be entered in full, as given in the documents; if the initials in the names of the parties are furnished with their names such initials shall also be entered in Indexes I and II after the names, thus :-

Ramasami, A.; Krishnamurthy G.;

(b) English names when indexed in Tamil shall be indexed as they would be written in Tamil, e.g., Wilson under “õ”, Wright under “ò”, Knox under “ĩ” names such as Bastian and Souza should be indexed under “ô” and “ê” respectively, and Sebastian and D'Souza under “ê” and “ì” respectively.

921. When the name of the same person, who is the executant or the claimant of two or more consecutive documents, is indexed on the same page of Index I it will be sufficient to enter his name in columns 1 or 2 as the case may be, and the additions relating to him in column 3 only once. The other varying particulars in columns 4 to 8 alone need be filled up separately for each document, the particulars furnished in columns 1 to 3 being (made applicable to all the transactions by indicating them by bracketing the entries in columns 4 to 8 suitably.

922. When a document is registered with one or more duplicates, the number of duplicates as well as the document number shall be noted in the column needed “Number of document” e.g., ‘220 with three duplicates’.

923. Where any particular for an index are taken from a recorded deposition, a note to that effect, referring to the volume and page of the deposition hook, shall be entered in the index.

924. (a) If in the same year the original of a sale certificate granted to a party is registered and a copy is also received and filed under section 89 of the Act, the later document shall not be indexed separately but it will suffice if the volume and the first page
in which it is filed, are added in indexes I and II to the entry of the volume and page and of
the number, of any, of the first document with the words “vide also” prefixed. In such a
case, a cross reference shall also be entered at the place where the index entry relating to
the subsequent document would have appeared in the manner prescribed in order 919.

(b) When, however, the registration of the original and the receipt of the copy occur
in different years, each document shall be indexed separately.

925. (a) A copy of a document or a memorandum received under sections 64 to 67
of the Act or under Registration Rule 160 (iv) shall be indexed with reference to the year
in which the document was registered, although the copy or memorandum may be
received in a subsequent year.

(b) The memorandum received in respect of a document admitted to registration in
a calendar year, but transcribed only in the subsequent year, owing to unavoidable
circumstances, shall be indexed in both the years with necessary cross-reference.

926. (i) In the case referred to in Order 925 the additional sheets, if any, used for
indexing the memorandum after the indexes are bound, shall not be pasted to the bound
volumes as this would give scope for their removal at a later time. In such case the bound
volumes of the indexes concerned should be broken up, the pages of all sheets including
the inserted ones renumbered and initialled and the indexes rebound again.

(ii) A certificate shall also be added by the District Registrar himself in the title
pages of the index volume stating the reasons for the renumbering and the details of the
renumbering of the pages.

927. (i) Intimations of cancellation of previously registered deeds, and intimations
of discharge of loan granted to agriculturists by the Revenue Department shall be filed, in
register book and indexed provided such communications are received from the Officers
mentioned in Sub-section (1) or sub-section (2) of section 89 of Registration Act, and the
communications are in respect of discharge of loans covered by documents under section
89 (1) or 89 (2) which have actually been filed under the Registration Act in the
registration office and, the communications are signed by an officer of the same
department which issued the original order and he is not lower in rank than the officer who
issued the original document under sections 89 (1) or 89 (2) of the Registration Act.

(ii) The instructions in Registration rule 116 of the ruled framed under section 69 of
the Registration Act should be followed in entering the notes regarding the
communication.

(iii) Entries relating to these communications in the indexes should also be included
in the encumbrance certificates issued.

928. After the documents of a year have been indexed and indexes have been
checked, the pages of indexes I and II shall be numbered in ink consecutively. A title page
shall then be prefixed to each of these indexes, on which the total number of pages shall be
entered with a certificate signed and dated by the registering officer. When an officer has
been in charge of an office throughout the year to which the indexes relates, the certificate
shall be in the following form:-

“Certified that I have satisfied myself that all the documents filed in this office
during the year have been duly indexed and that the entries have been checked.

(Signature)

Date:

Sub-Registrar.”
In other cases the certificate shall be in the following form:–

Certified that the officer(s) in charge previous to myself has (have) recorded the fact that all the documents filed during the portion of the year for which he (they), was (were) in charge were duly indexed and the entries checked.

“Certified also that I have satisfied myself that all the documents filed during the portion of the year for which I have been in charge have been duly indexed and that the entries have been checked.

(Signature)

Date:                                                                                                  Sub-Registrar”.

A similar certificate in respect of indexes III and IV and the total number of pages shall be entered on the title rage prefixed at the commencement of each year.

Indexes I, III and IV.

929. (a) If a person is known under two names, each shall be indexed separately.

(b) When the names have the same initial letter, they shall be written one below the other with the words “alias” or its equivalent in Tamil inserted between them e.g.- Ramachandran alias Ramaswamy.

(c) All, names of persons shall be indexed with reference to the initial letter of the surname or of the house-name, where such name exists, as is the case with English and Telugu names and with certain castes in Malabar. when the house-name does not exist, as for instance with Tamil, Kannada and Muslim names, the indexing shall be regulated by the initial letter of the person's name followed in the case of a Hindu, by the village names or any other distinguishing name, and in the case of a Muslim, by the prefix if any, such as Saiyid, Mir, Shaik, Ghulam or affixes such as Beg, Khan, Shereef. If a woman bears the house-name of her husband or father, the indexing shall be with reference to the initial letter of the house-name otherwise to the initial letter of her own name.

In registration offices generally index I shall be maintained with reference to the vowels and consonants of Tamil letters. However, in heavier offices, the entries in Index I with reference to the consonants shall be made in separate sheets as under ē, ē£, ē¢, ēł, ɔ, Ā, ð,ð£,ð¤,ð¦, ¹, Ì etc., as ęḫų¢ôḏôţôţ under ‘ě’, ęô¹ţôţiûţ under ēô, ıţôţôţëţôţ under ‘ı’ and İôţôţ under ‘İ’.

(d) A document executed by, or in favour of Government, shall be indexed Üô² followed by the name of the State thus: Üô²(ıţôţôţëţôţ ’), Üô²(ţięţôţôţ), one or more sheets being set apart for such entries under the letter “Ü”.

(e) A document executed on behalf of the Administrator-General, the Official Trustee, the Official Assignee or a Receiver, shall be indexed under “Administrator-General”, “Official Trustee”, etc., as the case may be, the name of the officer actually executing the document being entered in the column “Addition”.

(f) The name of a company, bank or society shall be entered under the initial letter of the first word of the name omitting “the” e.g., “The Land Mortgage Bank of India” under “İ”.

(g) Institutions attached to a particular locality such as Court, temple, chatram, or choultry and funds, companies, banks, societies or associations which have a merely local importance shall be indexed under the initial letter of the name of a place where the institution is situated thus; (1) Vellore District Munsif's Court under ‘ō’; (2)
“Kancheepuram Varadarajaperumal under ‘è’ (3) Mylapore Hindu Permanent Fund under ‘ñ’; (4) Adayar Theosophical Society under ‘Ü’, the names of the Judges, the President or the Trustees, as the case may be, being entered in the column “Addition” when these names are also mentioned in the document itself. But if the name of the area or locality borne by an institution differs from that of the town or village in which the institution is actually located, it should be indexed under the initial letters of both the names.

(h) In the case of a document registered after the death of the executant on the admission of his representative, the name of the executant alone shall be indexed; but the fact that the admission of execution was made after his death by his representative shall be shown in the column “Addition”.

(i) The name of an executant denying execution shall not be indexed.

(j) When a document is re-registered (Order 871), the names of parties to whom re-registration relates shall alone be indexed.

(k) In the case of a document executed by, or in favour of an agent on behalf of a principle or by, in favour of a guardian on behalf of a minor, an idiot or a lunatic, the name of the principal or minor, etc., as well as that of the agent, or guardian, shall be indexed. Likewise, a document executed by, or in favour of the Administrator-General, the official Trustee, the Official Assignee or a Receiver, shall be indexed both under “Administrator-General”, “Official Trustee”, “Official Assignee” or “Receiver” as the case may be, and under the name of the person, company, bank or society on whose behalf such Administrator-General, Official Trustee, Official Assignee or Receiver acts.

(l) When a person executed a document both for himself and as representative of another person [Registration Rule 55 (ii)], his name shall be entered twice, once as executing for himself and again as the representative of the other person. But when an executant or, claimant or one who is both, has to be indexed for himself and as guardian of others, it will be sufficient to enter the name only once with the letters E and G, C and G, or B find G added within brackets respectively.

(m) When a minor without a name is a party to a document, the name of his guardian, shall be indexed and the fact that the minor has no name shall be noted in the column “Addition”.

(n) When the name of a guardian of a minor, idiot or lunatic is indexed, the word “guardian” shall be entered in brackets after the name, and the name of the person of whom he is the guardian shall be entered in the column “Addition”. Similarly when indexing the name of a minor, etc., the word “minor”, etc., shall be entered in brackets and the name of the guardian entered in the column “Addition”.

(o) A document executed by the Court of Wards shall be indexed both under “Court of Wards” and under the name of the ward on whose behalf it is executed.

(p) (i) In the following cases the names of all the persons whose rights are affected by a document shall be indexed both as claimants and executants:-

(1) an award by arbitrators in private arbitration, whether certified or not by a Court;

(2) an award under the Land Acquisition Act;

(3) a decree of a Court;

(4) a Court sale certificate;

(5) a revenue sale certificate under the Tamil Nadu Revenue Recovery Act:
(6) a sale certificate under the Tamil Nadu Estates Land Act; and

(7) A certificate of sale under the Tamil Nadu Co-operative Land Mortgage Banks Act, 1931 or the rules made under the Tamil Nadu Co-operative Societies Act, 1961.

(ii) When a document falls under sub-clauses (1) to (4), (6) and (7) of clause (1) above, the name of the arbitrators and the designation of the Court or of the Collector or Revenue or other Officer, as the case may be, and when it falls under sub-clause (5) the “Government Arasu”, shall be indexed as executants, the column headed ‘Addition’ containing the additions of the arbitrators or the name of the officer presiding over the court, or the name of the Collector or the Revenue Officer or the Deputy Registrar of Co-operative Societies.

(iii) In case of awards under the Land Acquisition Act, the name of the person or body or the department of Government [and not simply “Government (Arasu)]] for whose benefit the lands may be acquired shall be-indexed as claimant.

(iv) The name of the owner of property affected by an award or sale certificate, and the names of the plaintiffs and defendants for and against whom relief is granted by a court decree, shall be indexed both as executants and claimants.

The names of persons who have been declared by Courts to have no interest in the property need not be indexed.

(v) In the case of security bonds executed under the provisions of the Civil Procedure Code, it would suffice if the name of the Court, the judgment-debtor, the surety and the decree holder alone are indexed. Security bonds executed by officers of Courts should be indexed under the name “Arasu (Government)”.

(q) Index I for a sale deed executed by a Civil Court under the Code of Civil Procedure, 1908 shall be prepared in the same manner as the index of a Court sale certificate.

(r) In the case of, a deed of cancellation or modification, the name of the person claiming under the deed cancelled or modified shall be indexed as the claimant.

(s) In the case of a receipt endorsed on a document such as mortgage or bond, the names of the payer and of the payee mentioned in the receipt shall alone be indexed, the former as claimant and the latter as executant.

NOTE: When receipts are presented for registration in which the name of the payer is not mentioned or in which it is not dated how the parties to the receipt are connected with the original mortgage deed, the registering officer shall advise the parties to add the name of the payer or to specify the locus standi of the parties in regard to the original transaction. The information regarding the locus standi of the parties shall be noted in the column “addition of person” in indexes I and IV.

(t) In the case of a bail executed in favour of a Civil Court by the guardian of a minor in whose favour a decree has been passed, for receiving the decree amount on behalf of the minor from the Court into which it had been paid by the judgment-debtor the, guardian shall be indexed as executant and the Court as claimant. The other parties need not be indexed.

930. The sheets of current Indexes I and II relating to each initial letter syllable or group of letters with reference to which the entries are made shall be kept tagged together, and not kept loose, to ensure that the sheets are not lost.
931. Where a document relates to immovable property situated in several villages of the same or different sub-districts, the entries in column 4 of Index I against the first and subsequent names shall be made in the manner prescribed for entries in column I of Index II [Order 933 (e)].

932. (a) In the case of a will or an authority to adopt, the name of the testator or the donor shall he entered in column 1 and the names of the executors or other persons appointed thereunder in column 2 followed by the words “executor” or “person appointed under document” in brackets.

(b) A will is not only legally inoperative until after the death of the testator, but can be revoked or modified by the testator at his pleasure during his lifetime. In the case of a will registered during the lifetime of the testator and which has not become legally operative the names of the persons who have been nominated by the testator to carry out his intentions and wishes in regard to the dispositions of his property whether such persons are designated executors or otherwise and whether they are personally beneficiaries in respect of any property mentioned in the will or not should alone be indexed in the column headed “claimant” (section 55 of the act), and not the names of the persons who will be entitled when it becomes operative. In the case of a will registered after the death of the testator, when the will is legally operative, the names of both beneficiaries and executors should be indexed as claimants. There may be several executors or sets of executors under the same will for different kinds of property and the nomination may be made either expressly or by implication. Thus in 7 Bom. H. R.C: 64 the mother of infant children, appointed in the will as their guardian by the testator for the purpose of managing the property during their minority, was held to be an executrix by implication. A person directed in a will only to perform the obsequies of the testator need not be indexed as an executor as he has not been appointed to carry out any intention or will of the testator in regard to the disposition of his property.

(c) The same considerations as regards the persons whose names should be indexed are applicable to authorities to adopt. The “person appointed”, under the authority to adopt is not the person to be adopted (who may not be specified in the document at all), but the person nominated in the document to carry out the wishes of the donor (that is to say, the donee of the power), who performs functions analogous to those of an executor in the case of will.

INDEX II

933. (a) Documents affecting agricultural, and non-agricultural properties shall be indexed separately under each village. For this purpose two sets of Index II sheets shall be opened for each village, one for ledgering agricultural lands (V sheets) and the other for ledgering house and non-agricultural properties (T Sheets).

(b) For large towns there shall be a separate sheet for each revenue village, cantonment, municipal division, municipal ward, pettah or street.

(c) (i) There shall be a separate sheet for each zamindari or recognized subdivision thereof in addition to the separate sheet for each village comprised therein.

(ii) The sheets of the current indexes relating to each village or if the index is kept separately for each street, ward or other convenient division of a village or Municipality then the sheets relating to each such street, ward or other division shall be kept tagged together to ensure that no such sheet is lost.
(d) When a village is clubbed with another village or when a hamlet is constituted a village, a note of the change shall be entered in Index II, in the former case after the last existing entry relating to the village and in the later case in the first entry subsequent to the change. The date from which the change has been effected shall be noted at the same time.

(e) (i) When property to which a document relates is situated in several village in the same or different sub-districts, the entry in column I of each index entry shall contain a reference to the other villages and sub-districts, if any.

(ii) The name of the sub-district to which a village belongs shall be added only when the village is not included in the jurisdiction of the Sub-office in which the indexing takes place.

(iii) Where the number of villages affected by a document is large, it will suffice to enter all the villages in detail in the entry relating to the first village in alphabetical order and to note only the number of additional villages in the indexes relating to the other villages, e.g., “Arambakkam and 29 villages noted against Saidapet”, “Vandalur and 29 villages noted against Saidapet”. The instructions in this clause apply also to copies and memoranda received from other offices which affect properties situated in more villages than ten.

(f) When the property affected by a document is situated in a hamlet, the document shall be indexed under the main village, the name of the hamlet being entered within brackets in column 1.

934. The description of property shall be as possible with a view to facilitating the identification of the property when tracing encumbrances and references to registered documents.

The main classes of immovable property affected by registered documents are:-

1) Fields.
2) House-Sites.
3) Houses.
4) Trees.
5) Wells.
6) Whole inam villages, mootahs, jahirs, zamindars.
7) Shares in inam villages, mootahs, jahirs, zamindars.
8) Ferries.
9) Fisheries.
10) Easement rights.

In describing these different classes of property in the index, the particulars mentioned below shall be entered:-

1) Fields:-

(a) If surveyed:-
   (i) Survey number, sub-number or letter.
   (ii) Whether Government or inam.
   (iii) Extent.
   (iv) Dry, wet or garden.
   (v) Houses, buildings, wells, if any thereon.
(vi) If the property referred to is a portion of field not bearing a sub-number or letters, in what part situated, the portion of field such as half, quarter, etc., and the name it bears, if any, and the four boundaries.

(b) If unsurveyed:-
(i) Name, if any.
(ii) Paimash number, if any.
(iii) The four boundaries.
(iv) Whether Government, inam or zamindari.
(v) Extent.
(vi) Whether dry, wet or garden.
(vii) Houses, buildings, wells, if any thereon.

(2) House-Sites and Houses.
(3) Houses.
(i) Name of street.
(ii) Side of the street on which situated.
(iii) Four boundaries.
(iv) Survey numbers, where houses are surveyed.
(v) Municipal numbers, if any.
(vi) Whether thatched, terraced or tiled.
(vii) Measurements.

(4) Trees and
(5) Wells

By their boundaries with reference to the fields in which they are situated. No reference need be made in the index to trees described in a document as standing on the land dealt with in the document, unless the trees themselves specifically form a portion of the subject of transaction.

(6) and (7) Whole inam villages, mootah, jahir or zamindaris and shares thereof-
(i) Four boundaries of the village, mootah, jahir or zamindari.
(ii) The number of shares out of the total number into which the village is divided.
(iii) The extent affected.

(8) Ferries, by their recognized names and by the names of, the rivers to which they appertain and the village in which they are situated.

(9) Fisheries, with reference to the rivers or tanks to which they relate and the local limits to which the right of fishing extends.

(10) Rights of easement, with reference to the dominant and servient tenements in regard to which the rights are created.

935. In the case of copies of order under the Land Improvement Loans Act, 1883, received under section 89 (1) of the Act, both the lands to be improved and the lands, if any, to be granted as collateral security should be entered in Index II.
936. Whenever property is described in old survey numbers in a Court sale certificate presented for registration or in a copy thereof received under section 89 (2) of the Registration Act after resurvey numbers have been adopted for registration purposes, the registering officer shall ascertain from the Tahsildar concerned the corresponding resurvey numbers. The old survey numbers given in the certificates or in the copy thereof shall be entered in the Indexes along with the corresponding resurvey numbers with a note that the property is described in old survey numbers in the certificate or in the copy, as the case may be. The correspondence relating thereto shall be filed in the file of rectification of defects in register books and of registrations in wrong offices.

937. If a document registered under section 30 (1) or section 30 (2) of the Act or a copy of a document received under section 65 or section 67 does not relate to any property situation within the District Registrar's sub-district, it will suffice if he opens a sheet in Index II for the first village in his district mentioned in the document or copy of the document as the case may be, and enters thereunder the names of all the other villages, with the names of their sub-districts added, in which portions of the property affected by the document are situated. Details shall as usual, be entered in all the conditions except column 2 (name and description of property) which may be left blank.

938. When property lies in two or more sub-districts, it will suffice if each sub-Registrar indexes only such property as lies within his own sub-district with a reference in column 1 to the names of the villages and sub-districts in which the other portions of the property are situated.

939. (a) When a document affects property which has been indexed in connexion with a previously registered document of the same year, a mere reference to the previously registered document in the column “name and description of property” will suffice.
(b) When a document does not contain a description of the property affected by it, but only a reference to a document registered in a “previous year” which contains such description, the description shall be copied from the previously registered document.

940. (a) A document received under section 80 of the Act or a return of land acquired under the Land Acquisition Act shall be indexed in the indexes of the year of receipt of the document in the registration office.
(b) In the column, date of execution, shall be entered the date on which the document was signed.
(c) In the column, date of presentation, shall be entered the date of receipt of the document. Should the document be returned for rectification, the date of its receipt after rectification shall be adopted.

941. When a document has been executed by different persons on different dates, all the dates shall be shown in the column date of execution.

942. When a document which has been refused registration is ordered to be registered by a District Registrar or a Court, the date of first and second presentation shall be entered as the dates of presentation.

943. In indexing a copy of a notification under section 10 or section 12 of the Town Planning Act, particulars entered in Index II, should include a note in red ink to the effect that under the notifications issued under section 10 or section 12 of the town Planning Act, the lands stand the possibility of the liability to acquisition or betterment contribution and the said note should be entered in the encumbrance certificate relating to lands falling under the Town planning Scheme area.
Notes of Previous Registration

944. (a) In order to facilitate the tracing of previously registered documents connected with the same property, the registering officer shall, when a document is admitted to registration in Book 1, endeavour to ascertain from the party the number or date of the last registration affecting the property to which it relates, and if the registration can be traced either, by the production of the last registered instrument or by the number or date given by the party, a note of the previous registration with a reference to the register book, the volume, the page on which the entry commenced and the number and the year of the document shall be entered in Index II thus:

“P.R. 1-165-204 = 1078/1960”

In such cases no charge shall be made for tracing the previous registration by a reference to the records of the office.

(b) If two or more previously registered documents are mentioned by their number and year, these previous registrations shall themselves be connected in Index II. For instance, if the previous registrations are 207 of 1900, 414 of 1904 and 1078 of 1906, the first shall be entered as a previous registration in Index II relating to the second and the second as a previous registration in that relating to the third.

945. (a) Notes of previous registration, cancellation, rectification or revocation shall be entered in red ink in Index II.

(b) In Index II of a rectified document the note of rectification shall specify the error rectified.

946. In respect of an instrument in which the market value of the property and the amount of consideration are different, both the market value and the amount of consideration should be entered in column 6 of Index II.

947. In making entries in column 2 of Index II, the survey numbers shall be noted clearly on the left hand side of the column in index form and they shall be underlined in red ink. The details of the property as required in order 934 should be written on the right hand side of the column. A specimen from of indexing is furnished in Appendix XX.

948. (i) When there are more than one executant or claimant, their names shall be entered in Index II one below the other in the column provided therefor and serially numbered.

(ii) Minors and guardians shall be indicated as such after their names.

(iii) When a person has to be treated both as executant or claimant, his name shall be entered across the two columns (columns 7 and 8 of index II).

949. Transactions affecting houses and other non-agricultural properties lying in surveyed agricultural lands shall be indexed as affecting both agricultural and non-agricultural properties. The full details of the property in that case need however be furnished only in the “T” sheet with a suitable cross-reference to it in the, “V” sheet under the column “Name and description of property” as under:

R.S. No. 75/3 a. -c. In this a. - c. with buildings
0 40 0 02
vide “T” sheet
[Order 93 a.]

Subsidiary Indexes.
950. A subsidiary index in the form referred to in registration Rule 125 shall be maintained for every surveyed village comprised in the tracts to which Registration Rule 18 applies.

951. (a) In order to facilitate the maintenance of the subsidiary indexes registering officers are supplied with Settlement Registers.

(b) The pages relating to each village shall be numbered consecutively in a separate series.

(c) When a subsidiary index is opened for a village, and earlier entries are posted in it, certificate should be added by the Sub-Registrar on the title page of the subsidiary index of the village, that the entries relating to period prior to the date of opening of the subsidiary index posted in it have been carefully compared and checked. The persons who write up the initial indexes and compare the entries therein should also sign on the title page in token of their having written up compared the entries.

(d) Each survey number or Sub-division in a village shall be entered in the first column in serial order, two lines being set apart for it. Subdivisions shall entered consecutively below the survey numbers of which they are subdivisions. The date of subdivision or the date of intimation of the subdivision by the Revenue department [order 952 (a)] whichever is earlier, shall be entered against every subdivision formed, as well as against the number from which the subdivision was derived. Similarly in respect of subdivisions clubbed, the date of such clubbing or the date of intimation of such clubbing shall be entered against the clubbed sub-divisions as well as against the subdivision form which the clubbed subdivision was formed. The remarks made in the filed Measurement Book and in part A Register including particulars of the old subdivisions corresponding to the clubbed subdivision shall also be entered against the clubbed subdivisions.

NOTE:- Paragraph 15 (c) of Standing Order No. 34.A. of Board’s Standing Orders (Volume II) is extracted below :

“Whenever a new subdivision has to be made in a survey field, the karnam should report whether there are any subdivision in the field fit for clubbing and, if so, whether the holder thereof has any objection to their being clubbed. The Revenue inspector should take the opportunity to club all the subdivisions in that field which are of the same description of soil and taram and which have come into the possessions of one and the same individual and shall alter the registry accordingly. Subdivisions should not be clubbed if the ryot objects and subdivisions in inam fields covered by different title deeds should not be clubbed. When subdivision are clubbed, subdivision should be denoted by the lowest number of the subdivisions clubbed. Remarks should be made against each such subdivision in the Field. Measurements Book and in the A Register to the effect that the subdivision has been clubbed with the subdivision having the revised number. The subdivisions comprised in the clubbed should also be noted in the settlement Register against the number denoting the clubbed subdivision. If all the subdivision in the field are clubbed, the field should be simply denoted by original survey number of the field. Copies of the remarks made in the Field Measurement Book an in the A Register including particulars of the old subdivisions corresponding to the clubbed subdivision should be entered in the statement of subdivisions furnished to the Registration department”.

(e) If in any case the space provided for a survey number or subdivision is found insufficient or if there is no space below the survey number for further subdivisions or clubbed subdivision which have to be entered, the further entries shall be made on
supplemental sheets of the subsidiary index and all the entries shall be connected by cross-references entered in column 6 against the respective numbers of subdivisions.

(f) As each document is registered, the number and year of the document shall be entered against the survey number thus:


(g) In the case of memoranda filed under sections 64 to 67 and documents filed under section 89 of the Registration Act the number of the volume of the Book I file and the first of the pages in which such memorandum or document is filed shall be entered against the survey number thus:


(h) The subsidiary indexes relating to each village shall be continued on the same set of sheets from year to year and a fresh set of sheets shall not be opened except with the previous permission of the Inspector General. Where, however, a village has been resurveyed, a fresh set of sheets shall be opened, based on the resurvey or revision survey numbers from the date of receipt by the registering officer of the list of the new numbers.

(i) When a village is transferred from one sub-district to another, the subsidiary index of the village shall be retained in the old office and a fresh subsidiary index shall be opened in the new office.

(j) When a mistake in regard to a survey number is concerned by a subsequent rectification deed, an asterisk shall be placed over the number of a survey number of original document entered against the wrong survey number and a note as shown below entered at the foot of the page:-

“* Rectified by A (number of the rectification deed) of 1920”

952. (a) In order to ensure that every subdivision or clubbed subdivision of a survey number is noted in the subsidiary index. Tahsildars have been directed to forward to registering officers quarterly lists of all new survey fields and subdivision and of all subdivisions clubbed with the patta numbers and the names of the owners, showing in each case, their extents and the corresponding old survey numbers and subdivisions, together with copies of the remarks made in the Field Measurement Book and in the A Register, including particulars of the old subdivisions corresponding to the clubbed subdivision.

(b) Sub-Registrars shall, in order to ensure that these quarterly lists are received from the several Tahsildars in their sub-districts, maintain a register in Form 30. In a District Registrar’s office, the receipt shall be watched from the periodical register, the columns being altered appropriately.

(c) On receipt of a list, the registering officer shall allot in the subsidiary index new openings for the subdivisions and clubbed subdivisions, and when they are entered on a page distinct from that containing the entry of the main survey number or sub-numbers, he shall connect the entries of the main number and of all the subdivisions by cross-reference. [Order 951 (e)]. He shall also enter in the settlement register the subdivisions and the clubbed sub-divisions with the extents [Order 951 (a)]. These lists shall be filed in a separate file and on them shall be entered a note in the registering officer’s own hand to the effect that the sub-divisions and clubbed sub-divisions contained therein have been duly entered in the settlement registers and in the subsidiary indexes.
(d) The subdivisions communicated by revenue officers need not be entered in the duplicate copies of settlement registers maintained in the District Registrar's Office.

(e) When addenda and corrigenda slips to settlement registers are received, they shall be pasted immediately in those registers both in the District Registrar's Office and in the sub-offices, and the necessary corrections made in subsidiary index in the registration offices concerned.

(f) The posting of subdivisions made by an assistant or junior assistant should be checked completely by another assistant or junior assistant and both the persons should affix their signatures in the subdivision statements in token thereof. The Sub-Registrar should make a test check of the entries made and add the prescribed note under clause (c). In offices with a single assistant and no junior assistants, the Sub-Registrar himself should check every entry before adding the prescribed certificate.

953. (i) In connection with the conversion of non-ryotwari villages and holdings like Zamindaris, Mittas, Inams, etc., into ryotwari area consequent on the Tamil Nadu estates (Abolition and Conversation into Ryotwari) Act and the Inams Abolition Act, the District Collectors have been instructed by the Government to furnish full and accurate details of the changes in the jurisdiction and limits of the villages to the District Registrars concerned. Immediately on receipt of the details from the Collectors the District registrars should examine carefully the list of villages in each sub-district with the information obtained from the Collectors and issue detailed instructions to the Sub-Registrars regarding the preparations of indexes keeping in view that the indexes should be prepared and maintained in such a manner that no omissions or errors, occur in Searches or Encumbrance Certificates on account of the changes in the jurisdiction of villages.

(ii) If, after a careful examination of the changes, the District Registrar considers that a notification under Section 5 of the Registration Act is necessary on account of the changes in the jurisdiction of the sub-districts, he should submit to the Inspector-General separately for each sub-district a draft notification together with a detailed report explaining the need for the notification. The proposals should be accompanied by details in the pro forma, furnished below.

Statements showing changes in jurisdiction due to the conversion of Non-Ryotwari areas into Ryotwari ones.

<table>
<thead>
<tr>
<th>Name of Registration district (1)</th>
<th>Name of Registration Sub-district (2)</th>
<th>Name of villages prior to survey and settlement operation (3)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Details of changes in regard to each of the village mentioned in column (3) on account of conversation into Ryotwari (4)</td>
<td>Details of changes to be made in jurisdiction (5)</td>
<td>Remarks (6)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
NOTE:- (i) A separate statement should be submitted in respect of each sub-district;
(ii) In column (3), the names of villages should be written or typed in capital letters clearly;
(iii) In column (4), the changes should be mentioned briefly, e.g. “ceased to exist and has become a hamlet of main village of Sub-district .”
(iv) Details in column (5) should be brief and complete in respect of each village thus;
Has ceased to form part of the sub-district and hence has to be deleted.
“To be transferred from sub-district to sub-district .”
(iii) In respect of the villages taken over under the Tamilnadu Estates (Abolition and Conversion into Ryotwari) Act and in which ryotwari settlement has been introduced, the Board of Revenue has ordered the supply of “A” Registers and Descriptive Memoirs of each of the village to the District Registrars and Sub-Registrars concerned.
These registers are being supplied by the Director of settlements, through the District Revenue Officers concerned. The Sub-Registrar is entitled to the supply of one interleaved and bound copy of the register and the District Registrar to one unbound copy.
(iv) The District Registrar shall also ascertain from the Revenue department the exact date from which the new numbers will be adopted in the revenue accounts and direct the Sub-Registrars concerned to start from that date a fresh set of subsidiary indexes closing the old subsidiary indexes.
954. After the introduction of the new numbers into the revenue accounts, which is usually from the commencement of a fasli, the Sub-Registrar shall insist upon the entry of new survey numbers in documents tendered for registration.

**House Numbering.**

955. A brief summary of the instructions in the Tamil Nadu Election Manual (Volume I, Chapter III) (1966 edition) relating to house numbering is given below for the information of the registering officers:-

(i) The scheme of numbering now adopted in the state (from 1951) is a permanent one which can serve all purposes such as preparation of electoral rolls, assessment of property tax, postal service, etc. The house numbering once adopted cannot be changed except with the prior approval of Government. Each panchayat, township, cantonment or municipality is treated as a separate or single unit for the purposes of the numbering scheme. The revenue village or a portion of the revenue village merged in a panchayat, township, cantonment or municipality is treated wherever possible as a distinct ward or block.

(ii) Two systems of numbering of houses, viz., (a) The Ward-street System and (b) The Block System have been adopted in this State.

(a) **The Ward-street System:-** This system is available only for places where the whole area is covered by roads, streets, lanes and bye-lanes. This is to be adopted in all town panchayats and municipalities including the Corporation of Madras. It is ensured that all the areas (including uninhabited areas) are covered by anyone of the wards. The wards are numbered in one continuous series according to their geographical position in the area. All the streets in one ward are numbered in one series. The numbering of houses in a street is continuous on one side and then continued on the opposite side of the street. Under this system house No. 5-10-23 will indicate house No. 23 in street No. 10 in ward number 5.
(b) **Block system:** This is adopted mainly in village panchayats. The area in each case is split up into compact blocks with about 100 houses in each block and the houses numbered in one series under each block. Under this system, house No. 3-36 will denote house No. 36, in block No. 3.

(iii) Maintenance and annual verification of house numbers:-(a) Maintenance of the numbers on the houses is the responsibility of the karnam in the case of village panchayats and the executive authorities in the case of town panchayats, townships and municipalities, including the Corporation of Madras.

(b) The system of numbering adopted in a new area is the same as that in force in the rest of the local area, i.e., Village Panchayat, Town Panchayat, Township Contentment or Municipality, as the case may be. -

(c) As new buildings come up, they are numbered then and there and this work is not normally deferred till the next annual verification of house numbers. If the houses have been numbered in a village panchayat in one series for the whole village panchayat, the newly constructed building is allotted only one number, e.g., 15-A or 108 (the number next to the last serial number). It will be a sub-number, e.g., 15-A, if the building is constructed between two buildings numbers 15 and 16, and the number next to the last number in the series otherwise, e.g., 108.

(d) If new buildings are constructed as noted below between house numbers 15 and 15-A, and house numbers 15-A and 15-B, they may be assigned the numbers 15-1 and 15A-1, as the case may be :-

<table>
<thead>
<tr>
<th>5</th>
<th>15-1</th>
<th>15-A</th>
<th>15-A-1</th>
<th>15-B</th>
</tr>
</thead>
</table>

New building. New building.

956. The work relating to the preparation of house lists of Town Panchayats and Village Panchayats for purposes of the Registration Department has been entrusted to the panchayats concerned in G.O. Ms. No. 2041, Rural Development and Local Administration, dated 4th November 1967 and the following instructions have been issued by the Government.

(i) **Town Panchayats and Panchayat Townships.**-In the case of Town Panchayats, the house lists for purposes of Registration Department will hereafter be prepared by the Executive Officers. The lists will cover the houses under the jurisdiction of Town Panchayats or Townships. The list should be prepared in the form hereunder. They should be furnished to the concerned local officers of the Registration Department, i.e., the Sub-Registrar having jurisdiction over the local area. Thereafter the Executive Officers of Town Panchayats or Township Committees, as the case may be, should furnish the local officers of the Registration Department copies of all notifications that may be issued by the Government or any other subordinate authorities regarding (1) alteration of their jurisdiction and (2) change in the ward division. They should also send a report by the 1st May and 1st November of each year giving information on the following points: -

(a) Change, if any, in the name of streets made in the previous half-year;
(b) Change in the door numbers of houses made in the previous half-year;
(c) building newly constructed in the previous half-year; and
(d) building demolished in the previous half-year.

(ii) Village Panchayats.-In regard to houses in the jurisdiction of village panchayats, the house lists should be prepared by the Panchayat Presidents concerned. The list should be prepared in the form shown hereunder. The Divisional Panchayat Officers concerned should consolidate the house lists prepared for village panchayats under their jurisdictions and send them to the concerned local officers of the Registration Department. As regards subsequent changes, i.e., alteration of house numbers, ownership, building structure, additions or demolitions, etc., the Panchayat Presidents should furnish yearly statements as prescribed in the case of Town Panchayats in paragraph (i) above. These lists should also be consolidated by the Divisional Panchayat Officers and transmitted to the local officers of the Registration Department.

**FORM OF HOUSE LIST.**

<table>
<thead>
<tr>
<th>Name of Panchayat/Township:</th>
<th>Name or village:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name and No. of wards or Division or Block:</td>
<td></td>
</tr>
<tr>
<td>Name and No. of street:</td>
<td></td>
</tr>
<tr>
<td>Door number or Town number</td>
<td></td>
</tr>
<tr>
<td>Corresponding old Door number or Town number</td>
<td></td>
</tr>
<tr>
<td>Description of Description of house, thatched or tiled or terraced house, thatched or tiled or terraced</td>
<td></td>
</tr>
<tr>
<td>Survey number or Survey number.</td>
<td></td>
</tr>
<tr>
<td>Serial number or Serial number.</td>
<td></td>
</tr>
<tr>
<td>Corresponding old Corresponding old door No. or Survey No.</td>
<td></td>
</tr>
<tr>
<td>Remarks Remarks</td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:**

(i) A space of 1/2 an inch may be left blank between each entry to admit of further entries in column (4) whenever change in ownership occurs.

(ii) For each ward and street a separate list should be prepared to enable the addition of subsequent entries.

(iii) In the case of municipalities the list showing the numbers and names of all street and the number of each house, etc., should be prepared by the Registration Department.

(iv) Copy of alterations will, however; be sent by the Municipal Commissioners to this department every half year.

(v) The instructions contained in Order 950 apply also to the preparation and maintenance of subsidiary index in respect of house properties.

957.(i) The subsidiary indexes for houses should be prepared in the form given in Appendix VI to Registration Rules amending the heading of the first column of the Subsidiary Index Form, to read as "town Survey No and subdivision ".

(ii) As regards subsidiary index for houses in villages and town panchayats, the first column of the form shall be corrected to show the "Door No" and the second column to Corresponding old door No. or Survey No".

(iii) Town survey numbers and their sub-divisions should be noted in column 1 of the sub-indexes in the consecutive order of the T.S. numbers. The subsidiary indexes should not be maintained in the order of door numbers; streetwise or wardwise.

(iv) If Separate series of T.S. numbers are assigned for each ward in respect of the municipal area, the subsidiary indexes shall be maintained separately for each ward.
(v) The subsidiary indexes should be opened inconvenient volumes of 300 pages each and each volume should be assigned a number and the pages of each volume should also be numbered.

(vi) A set of volumes once opened should last for about 30 years. Hence, enough space should be left against each Town Survey number with reference to the estimated number of documents for 30 years so that entries in column 2 of the register may not be cramped and there may be sufficient space against each Town Survey number to post document number against the Town survey numbers for 30 years or so. In estimating the space required allowance should be made in case of Town survey numbers in which house-sites are expected to be plotted out and increased registrations are anticipated. Normally about 5 lines may be left blank between one sub-division of a Town survey number and another.

**Examination of Indexes**

958. The index entries of every document shall invariably be compared with the entries in the register books to ensure that the particulars required to be indexed have been correctly entered and that the indexing of no document.- property or name, has been omitted.

959. The Sub-Registrar shall ensure that the indexing of document in Books 1, 3, 4 is done carefully by a Junior Assistant. The examination of Indexes of documents in Book 1 shall be done by the assistant. The Sub-Registrar should test check the indexes of not less than 3 documents in book 1. If, by testing the number prescribed above, the registering officer is not satisfied that the work has been properly done, the test should be extended to all the documents at his discretion. The Sub-Registrar should himself examine the indexes of all the documents registered in Books 3 and 4 [Order 71 (c)].

960. The Sub-Registrar should attest corrections in the indexes when examining or test-checking the entries, initial each entry in Index II, and each page as it is completed, in the case of Indexes I, III and IV.

961. (a) (I) A Register (Form Registration II-66) shall be maintained in each office showing the persons who prepare and examine the index entries, the first and the third column of the register shall be filled up as soon as documents are admitted to registration, the entries in other columns being made when the indexes are prepared. The documents indexed and the index entries examined each day shall be posted in the register on that very day. The indexer, the reader and the examiner shall sign with date in the respective columns, each noting in his own hand, the numbers of the documents, indexed or examined by him. The name of each village or place in which property is situated and the Town Survey number in the case of house properties in municipal areas should be entered in a separate line in Column (3).

In the case of copies and memoranda (sections 64 to 67) and documents filed under section 89 affecting properties in more than ten villages, the name of the first village entered in the memorandum or copy relating to the sub-office in which it is filed shall be noted in column (3) of the register with a note as follows :-

"and other villages as noted in the copy or memorandum or document ."

(ii) In making entries in column (4) of this register, if there are more than one name beginning with the same letter, it will suffice if the initial letter is written only once with the number of names added as a suffix. For instance if there are three names with the initial letter P, the entry in column (4) shall be "P-3 ",


(b) Whenever a change occurs in the charge of an office owing to the transfer of an
officer or to an officer's proceeding on leave, other than casual leave or examination leave
a certificate in the form which follows shall be endorsed by: the outgoing officer in
the Register below the index entry relating to the latest document registered during, his
tenure of office;

“Certified that I have satisfied myself that all the documents filed during the
portion of the year (here enter year) for which I have been in charge have been duly
indexed and that the entries have been checked.

(Signature)
Date:
Sub-Registrar

NOTE:--When a registering officer is unable to add the certificate in the register
itself e.g., when a registering officer who proceeds on casual leave, avails himself of
long leave in continuation thereof and is transferred to another station, the registering
officer shall forward to the concerned officer the requisite certificate on slip of paper with
his signature and date and this slip shall be pasted in the appropriate place in the Register
of preparation and Examination of Indexes,

(c) At the close of each calendar year a similar certificate shall be endorsed below
the index entry relating to the last document of that year, but when an officer has been in
charge of the office throughout the year, the under mentioned portions of that certificate,
shall be omitted:

“Portion of the" and "for which I have been in charge "

(d) In the event of a subsequent communication being received from a revenue
officer or from a Court amending a sale certificate or other document already filed in Book
I under section 89, the pages, of the, communication filed in Book I shall be entered in the
appropriate place in the register with a note as under-
"Correct document filed On pages (page of this register)".
A corresponding note shall also be made against the entry corrected by the
communication and it shall run as follows:-
"Corrected by document filed on pages (page of this register)".

Check and Binding in the District Registrar's office of indexes of Sub-offices.

962. (i) The binding of the indexes should be done at the District Registrar's
offices. Before binding, the indexes should be checked in, District Registrar's office to
ensure that all the documents registered in the year in the office had been indexed and that
all the pages are properly arranged and numbered and that the required certificate under
Order 928, had been added by the Sub-Registrars on the title pages of the indexes. This
checking will be done by two assistants or junior assistants of District Registrar's offices.

(ii) After the indexes are checked in the District Registrar's office in the manner
indicated above, the Joint Sub-Registrar I shall add a certificate on the title pages on
indexes I and II as follows:-
"Certified that the Indexes I and II of Sub-Registry Office for the year
have been checked and that all the documents registered in the office in the year have been
indexed and that all the sheets of the indexes have been properly arranged and numbered.

Signature with name and designation of the persons who checked the indexes
Date.
Joint Sub-Registrar I
963. A note as indicated below should be entered in the Register of Review of indexes maintained in District Registrar's office as soon as the certificate of check prescribed under Order (962) has been added on the title pages of the indexes :-

“Requisite certificates as per Standing Order 962 have been added on the title pages of indexes I and II”

This note should be signed by the Joint Sub-Registrar I

964. Sub-Registrars shall exercise great care in the packing of the indexes for transmission to the District Registrar so as to avoid any chance of their being soiled, or damaged or tampered with. They should be sent through a peon of the office.

965. The receipt of the indexes, their check as above, their binding and return should be attended to during the months of January to March according to a programme to be drawn up by the District Registrar. The indexes should be returned bound within a week of their receipt in District Registrar's office.

966. The receipt, checking, binding and return of the indexes should be watched at the District-Registrar's office by making suitable entries in the Register of Review of Indexes.

967. When the indexes of a sub-office are sent to the District Registrar's office for check and binding Sub-Registrars should not send copies of the application for searches to District Registrar's office and no searches will be conducted in the indexes in District Registrar’s office.

968. For the purposes of calculation of percentage of single and general searches prepared within the number of days allowed in respect of the applications for search received after the indexes had been sent to District Registrar's office for check and binding, the time taken for getting the indexes bound at District Registrar's offices shall be excluded. In such cases, a note indicating the dates of sending the indexes to the District Registrar's office and of their receipt from the District Registrar's office shall be entered in red ink in the last column of Account D and on the back of the concerned applications for search.

969. (a) (1) indexes I and II of each office for each year shall be bound in the District Registrar’s office as soon as their examination (Prescribed in Order 962) is completed, each kind of index being bound into a separate volume. If the index sheets of an office are too bulky to form a single volume of convenient size, they shall be bound into two or more smaller volumes. In such a case, the volumes shall be chained by means of notes entered at the foot of the last page of the index of the first volume and at the head of the first page of the succeeding volume and so on, e.g., if the indexes of a Sub-office of a year consisting of 1,400 pages are bound into three volumes, two of 500 pages each and one of 400 pages, the undermentioned notes shall be made ;

(i) At the foot of the last page of the first volume, "Pages 501 to 1400 bound into separate volumes";

(ii) At the head of the first page; of the second volume, "Pages 1 to 500 bound in to a separate volume".

(iii) At the foot of the last page of the second volume, Pages 1001 to 1400 bound into a separate volume" ; and ,

(iv) At the head of the first page of the third volume, Pages 1 to 1000 bound into separate volumes ".
(2) Before binding, a table of contents to each volume shall be prepared in the Sub-Registry office, giving in alphabetical order a reference to the initial letters of the names of persons appearing in index I and to the names of villages in regard to which entries appear in Index II, and prefixed to the respective volumes next to the title page.

(b) The sheets of Index III and of Index IV shall be filed, each in a separate file book, with a general table of contents being prefixed to the file the pages of each file shall be numbered consecutively.

970. Instructions in regard to indexing of documents in Register of Holdings and the Municipal Town Property Register previously in vogue are reproduced in Appendix XXI for the guidance of the registering officers.

CHAPTER XXIII

SEARCHES AND COPIES

971. The expression, "General Search" is applied to a search for more than one document concerning a specified property or a specified person. The expression, "Single search" covers a search for a single entry or document.

972. (a) Forms Registration II-73 to 77 shall be furnished to parties wishing to apply for encumbrances on property. Where an applicant requires a list of encumbrances on a specified property created by or in favour of a specified individual, he shall be required to add a note to that effect on the application.

(b) Application for a list of documents executed by or in favour of a specified individual shall be obtained from the applicant in Forms Registration-II-68 to 72.

(c) Forms Registration-II-78 to 82 shall be furnished to parties applying for a single search or for a copy of a single document or entry.

(d) Copies of the above forms shall be exhibited prominently on the notice boards of the registration offices for the information of the registering public. If printed forms of applications are not available, specimen copies of the above forms, neatly and legibly prepared in manuscript, shall be exhibited in a prominent place on the notice boards of the office.

973. A person applying for a search regarding a document registered in Book 3 or book 4 shall be required to specify his title to search such books. (Section 57 of the Act).

974. (a) For the purpose of clause (2) of Article 13 of the Table of Fees, the determination of "one and the same property" shall be with reference to the ownership at the time of the application for a certificate of encumbrance, but the following may, in each case, be treated as one and the same property:-

(i) A single survey field or a house owned by more than one person.

(ii) lands used for wet and dry cultivation situated in the same village and owned by one person or jointly by two or more persons, whether the parcels be contiguous to one another or not.

(iii) a field or a garden and the house situated in it,

(iv) buildings or houses described as being situated within the same four boundaries and forming together one property.

(b) Vacant house-sites each lying within separate boundaries shall be treated as separate properties.
(c) (i) "A single survey field" referred to in clause (a) (i) shall be deemed to refer only to a field used exclusively for purposes of cultivation.

(2) “A field or a garden and the house situated in it,” referred to in clause (a) (iii) shall refer either (a) to a cultivable field with outhouses or cattle sheds intended for the accommodation of the cultivator or his cattle or implements of agriculture in furtherance of agricultural operations, or (b) to a house in an open space enclosed by a compound and lying within four boundaries.

(3) Houses or vacant sites each lying within separate boundaries though in a single survey field, shall be deemed to constitute different properties and separate fees shall he levied in respect of each such house or vacant site.

(d) Where a zamindari comprises several villages and an application is made for a certificate of encumbrances relating to the zamindar's right in respect of the zamindari as a whole or to the zamindari taluk as a whole, the zamindari or the zamindari taluk shall be treated as one and the same property. Where, however, encumbrances on village; or portions of villages are required, each village shall be treated as a distinct properly.

(e) Joint ownership shall be distinguished from ownership of the same property by two or more individuals with distinct interests. In the former case the property shall be treated as "one and the same property" and in the latter as several properties. A village may be owned jointly.

975. (a) A person applying for a search for encumbrances on a property consisting of more than one survey field or plot of ground shall be required to append a declaration to his application specifying, to the best of his information and belief, the owner of the property at the time of the application.

(b) When encumbrances discovered in a search throw any doubt on the correctness of the declaration so made by an applicant, he shall be given an opportunity for reconciling the discrepancy, and local testimony on the point may be accepted from trustworthy sources. Any facts thereby elicited shall be endorsed on the application itself. It is not intended that the registering officer should hold any elaborate enquiry.

(c) If in the course of a search or of an enquiry connected therewith the registering officer finds, that the property belongs to more than one individual, the applicant shall be required to pay additional fees and, if he refuses to do so, he shall be informed, without being afforded any particulars of the document discovered, that the lands mentioned in his application and declared by him to be one property have been found to be so many properties, that the first property consists of certain specified survey numbers, the, second property of certain specified and so on and that for the fee already paid by him a certificate of encumbrance on any part of the property as grouped above or a list of documents executed by or in favour of a single individual in respect of all the property will be granted but that the fee already paid will not be refunded. The certificate which the applicant elected to take shall then be prepared and issued.

976. An application for search may be disposed of in a manner advantageous to the applicant in the matter of search fees; for example if the property mentioned in an application consists of three survey fields of which two, A and B, are owned by a single person and a third, C, by him and two others, the application may be split up into two, one in regard to A and B and the other in regard to C. In this case two fees will be leviable and not three.
977. Applicants for general search shall not be allowed to pick and choose the encumbrances they would like to have mentioned in the encumbrance Certificate. It shall not therefore be proper for the Sub-Registrar to, elicit information from the applicant and issue an Encumbrance Certificate relying wholly on his statement regarding which of the encumbrances relate to the property concerned and which do not.

978. The grant of an encumbrance certificate upon a portion of an item of property is objectionable on the ground that the registering officer is unable to identify the portion mentioned in the, application with the, entries in his indexes that he is obliged to rely on the applicant for information in tracing encumbrances on the portion and that consequently the applicant might secure a certificate which, while it shows an encumbrances which suit his purposes, omits others adverse to his interests.

Such an application should be treated as relating to the entire property and charged with as many fees as there are owners subject to the rule in Order 970. It is, however, open to the applicant to amend his application by either (a) omitting the portion which is incapable of identification and applying for a certificate upon the rest of the property, or applying for a list of documents executed by or in favour of the owner with reference to the property mentioned in the application. In either of these two cases, only a single fee is leviable.

It may, however, happen that a portion of a property mentioned in the application, incapable of identification without reference to the applicant. For example, Survey No. i.e. 70 acre in extent and from the indexes it appears that a person A has had transactions in regard to a portion of it (30 acre). While in respect of the remaining portion there have either been no transactions at all or a person B has had transactions then an application for an encumbrance certificate upon Survey Nos. X (30 acre), Y and Z belonging to A will be capable of being dealt with without reference to the fact that a portion of Survey No. X is owned by B, and it is unnecessary to treat the application as if relating to Survey No. X as a whole.

979. General searches and preparation of Encumbrance Certificates shall ordinarily be complied within seven days from the date of admission of the applications exclusive of that date. (I.G.R.No 42467/c1/96 Dt.29/05/1997)

980. For purposes of calculating the percentage of encumbrance certificate. Made ready within five days, the date on which intimation is given to the party to reconcile the discrepancies, if any, shall be taken as the date of completion of the search. The date of receipt of general search applications and the intervening holidays, if any, need not be taken into account in calculating the period of five days for the preparation of encumbrance certificate.

981 (a) As soon as the search is completed an office copy of the certificate containing all the encumbrances discovered shall be prepared. The registering officer shall then peruse the certificate carefully to determine whether any discrepancy in regard to ownership of property has to be reconciled by the applicant or any additional search fee has to be collected from the applicant. If there are no such discrepancies in the encumbrance certificate prepared and if there is no necessity to levy additional search fee, a fair copy of the encumbrance certificate intended for delivery to the applicant shall be prepared. The office copy of the certificate shall then be filed in the File of encumbrance certificates and the fair copy of the certificate shall be kept ready for delivery, to the applicant.
(b) If however, the office copy of the certificate prepared discloses encumbrances requiring reconciliation of discrepancies or payment of additional search fees the registering officer shall file the office copy of the encumbrance certificate in the file of encumbrance certificates and issue notice to the applicant calling upon him to reconcile the discrepancy or to pay the additional fee or to exercise the option allowed to him under Order 978. A reasonable time of not less than one week shall be allowed, within which the applicant shall take the requisite action as contemplated above. If the applicant does not take the requisite action within the time so fixed the fee already paid by him shall be considered as earned. In that case, a note of the circumstances under which the encumbrance certificate was not granted to the applicant shall be made on the office copy of the certificate already filed in the file of encumbrance certificates together with a reference to the number and nature of the disposal given to the correspondence with the applicant in respect of this search. Any encumbrance certificates had been received by the registering officer under Rule 144 from another office, one of the two copies of the encumbrance certificate so received shall be filed in the file of encumbrance certificates along with the office copy of the encumbrance certificate prepared in the office of origin and already filed in the file of encumbrance certificates of the office. The other copy intended for delivery to the applicant shall be assigned a current number in the personal register of the office and disposed of as D.Dis., the nature and number of the disposal so made being entered in the office copy of the encumbrance certificate filed in the file of encumbrance certificates.

(c) If at any future time the party appears or applies and -

(i) reconciles the discrepancy under Order 975 (b)

(ii) pays the requisite additional fees under Order 975 (c)

(iii) requires a list of documents executed by or in favour of a single individual in respect of all property, or

(iv) elects the group of properties in respect of which he requires an encumbrance certificate, his request shall be complied with and the certificate already prepared shall be suitably amended and copy of the amended certificate shall be granted to the party in forms Regn. II-20 to 24 with the printed entry in the two lines above the description of property altered as under

“Having applied to me for a list of documents executed by or in favour of----in respect of the undermentioned property.”

982. (a) Applications for searches and copies shall be filed in three separate file books each with a separate set of serial numbers running by the calendar year, namely,

(i) General search file.

(ii) Single search and copy file containing all applications for searches for copies of registered documents or entries in Books 1 to 4; and for copies of documents pending and refused registration .

(In) File of applications for copies of miscellaneous records such as appeal orders depositions and other miscellaneous papers.

(b) Every application in the file mentioned as item (ii) above shall bear a search Number and a Copy number as S.C. If an application involves a search liable to the levy of search fee and if a copy is granted there will be given under “S” and not under “C”, showing that no copy was granted. If an application for a copy is made at the
time of registration of a document, there will be no number under "S" showing that no search was made but there will be a number under “C”, showing that a copy was granted. In case an application for a copy of a document found in an encumbrance certificate issued to the party is applied for and the copy is not required after it has been read out to the applicant no "S" or “C” number need be assigned to the application.

(c) An application for a general search in respect of more than one property shall be assigned a many numbers as there are properties included therein. Similarly if in respect of a single search application, more than one search has to be made, or more than one copy has to be granted the application shall carry, numbers for each search or copy.

(d) Every application for partial search received from another office shall be renumbered, the number assigned to it in the original office of receipt being underscored in red ink.

(6) In the case of general searches to be made in more offices than one, the number and percentage of encumbrance certificates made ready within five days shall be calculated with reference to the date of completion of the searches in the office of receipt of applications and not with reference to the date of receipt of the certificate from the other offices.

983. An application for opening a sealed cover or a copy of a will after registration, in Book 3 shall be kept with the cover, a copy being taken and filed in the single search and copy file “. In such cases it is advisable to obtain two applications, one for opening the sealed cover and other for granting a copy of the will.

984. The number assigned to a general search application shall be entered as the encumbrance certificate relating to it, and a reference in the volume and page of the file of certificates of encumbrances and to the number assigned to the certificate (Registration Rule 146) shall be entered on the back of the application.

Note – An encumbrance certificate shall be assigned as many numbers as are assigned to the application for general searches to which it relates.[Order 982(c)]

985. Every application for a search or copy shall be brought to account in Account D.

986. When a search is made in two or more offices the date of completion in each office shall be entered in column 10 of Account D, which shall, in the office in which the application is presented, also specify dates of receipt of intimations of the results of the searches in the other offices.

987. Where a person is nominated to receive an encumbrance certificate, a list of documents or a copy, his address shall be obtained in the endorsement of nomination.

988. (a) An application for a certified copy of an extract from the registers of births and deaths whether an extract is granted or not, shall be filed in the file of applications for copies of miscellaneous records [Order 982 (a) (iii)]. It shall be accounted for in Account D in the same manner as other application. The fee levied shall be treated as a departmental receipt and remitted to the treasury under the head "XV (b)--Fees for copies of registered documents " or " XV (c) Miscellaneous-Search fees" as the case may be.

(b) Applications for searches in registers of births and deaths shall be assigned consecutive numbers in a separate series with the letter "M.S." prefixed to each such number.

Fees
989. (a) If, in an application for a search for a single entry or document, the year in the records of which a search is to be made are specified, search fee shall be levied in advance with reference to the number of years mentioned in the application. The search shall be conducted in the order of years so mentioned, but the fee credited in Account D shall be based on the Number of years the records of which are actually searched, the balance, if any, of the amount levied in advance being returned as soon as the search is completed. If the search is not completed on the day of the application, the whole amount of fees, levied in advance shall be brought to account in Account C on the day of receipt; and after the completion of the search the unearned fee, if any, shall be refunded to the party after crediting the earned fee in Account D. In respect of applications for general searches, the fee levied in advance shall be credited in Account D, whether the search is completed or not, on the day of the receipt of the application and fees.

(b) It is open to a party to mention a particular year in a search application and if the required entry be not found in that year, to mention at foot of the application individual years, not necessarily consecutive, in which the search should be continued.

(c) (i) Registering officers shall, when granting a receipt for fees for a general search, endorse on it and on its counterfoil, the probable date when the encumbrance certificate will be ready.

(ii) A similar procedure shall be followed as regards applications for certified copies when stamp papers are produced simultaneously with the application. If stamp papers are produced subsequently the probable date when the copy will be made ready shall be entered on the receipt granted to the party acknowledging the production of stamp papers [Order 1010 (ii)].

990. The nominal searches in offices with concurrent jurisdiction should be treated as a separate search in each office and charged accordingly.

991. In the case of searches falling under the proviso (i) (b) to Article 13 (2) of the Table of Fees only a single fee should be levied irrespective of the number of villages in which the properties are situated.

992. (1) The period of one week prescribed in Note 2 under Article 13 of the Table of fees shall be calculated from the date on which the applicant received intimation of the result of the search. When the result is communicated to the applicant personally, a note to that effect, with the date shall be made on the application and the signature of the applicant obtained thereto. When the intimation is issued by post, the period shall be calculated from the date stamped by the receiving post office on the cover containing the communication or, if the cover be not produced, from the date on which it would have reached the party by post in the ordinary course.

(b) In calculating the fee leviable for continued searches the instructions in Order 450 and the note under Order 450 should be followed.

(c) In the case of such continued searches, the subsequent application for the search and the encumbrance certificate should bear the same number as the original application and the encumbrance certificate respectively.

(d) It is not necessary to insist on fresh applications in the case of continued searches.

(e) When, on an application for a certified copy of a document the party after the entry is marked out endorses on the back of the application that the copy is not required, the application shall be treated as closed. In such cases, when the copy of the document
required subsequently by the party fresh application shall be obtained with necessary application fees.

993. (a.) A search fee is not leviable from a party executing or claiming under a document for the grant, on the occasion of the first application by him, of a copy of an order or refusal to register such document, even if the application for the copy is made after the date of order of refusal and even it is not intended to be used for purposes of appeal. The usual application fee under Article 15 shall, however, be levied.

(b) The prescribed search fee shall, however, be levied when a copy of a refusal order is applied for by any person other than claimant or an executant or when such application is made by a claimant or an executant who has already been granted a copy free of cost.

(c) Under section 71 of the Act, copying fees are not leviable for a copy granted, for the first time to a claimant or an executant, of a refusal order passed under that section, but they are leviable for a copy of a refusal order under section 76.

(d) In the case of an application for a certified copy of a return of land acquired under the Land Acquisition Act referred to in Registration Rule 11 (1) (d) relating to several items of properties owned by different individuals, a single search and copying fee shall be levied.

(e) No search fee is leviable for granting copies of refusal orders under section 76.

(f) There is no provision in the Registration Act or the Table of Fees for the inspection of documents which have not been registered.

(g) Copies of the documents mentioned in Registration Rule 134 and in Note 8 to Article 13 of the Table of Fees may, however, be granted without the levy of any search fee.

Searches

991. (a) If an application is made for a search in Book 3 or Book 4, the registering officer, who alone should make the search in those books under clause (4) of section 57, of the Registration Act shall, before making such search, obtain from the applicant proof of his title to have those books searched with reference to the restrictions laid down in clause B(2) and (3) of that section (Order 973). If the search proves fruitless the search shall be continued in Book 1 and Book 4, or Book 1 and Book 3, as the case may be.

Similarly, if an application is made for a search in Book 1 and the search proved fruitless, the registering officer shall continue the search in books 3 and 4; if the requisite entry is found in the course of the continued search, he shall, without revealing to the applicant the existence of such entry, call upon him to furnish proof of his title to have those books searched. The contents of any entry thus discovered in Book 3 or Book 4 shall not be disclosed to the applicant unless he is entitled thereto under clauses (2) and (3) of section 57.

(b) Searches concerning surveyed lands shall be made both in Index I, II and in the subsidiary index.

(c) Before a single search is declared to be fruitless, Index I shall also be searched and a note that this has been done shall be made on the back of the application.

Every fruitless single search in Book 1 and the indexes relating thereto shall be verified and the person verifying shall sign on the back of the application in token of his having done so.
(d) When the particulars of an entry found in the course of a single search do not tally in minor points with the particulars given in the application, the registering officer shall nevertheless read out the entry to the applicant and if the entry so read out is not that which he requires the fact shall be noted on the application and the signature of the applicant obtained thereto. Where the applicant states that the entry read out is identical with the entry he wishes to inspect, a copy of the same shall be granted, if required.

995. A receipt in Form Registration-II-6l to 65 shall be issued to a party in respect of a transaction ledgered in Account D even though no fee is leviable in cash, in respect of the same

996. As soon as applications for searches are received the registering officer shall record a direction on the back of each application as to the persons who shall conduct the search and verify the result.

997. In making searches in Indexes I, II and IV, all the sheets pertaining to the initial letter, with which house name is likely to be spelt shall be searched [Order 929 (e)].

998. In making a general search, it should be ensured that while the person deputed for searching goes through the records commencing from the earliest year onwards, the person deputed for verifying goes on which the search from the latest year downwards.

999. Temporary section-writers who have put in sufficiently long service, may be permitted to conduct single and general searches when, owing to pressure of work the permanent staff of the office cannot be deputed for the purpose; but such temporary section-writer, shall invariably be entrusted only with the duty of conducting the search and not of verifying the result thereof.

1000. Searches in indexes relating to documents referred to in Orders 918 (b) and 926 (b) shall be treated as relating to either the year of admission to registration, or the year of transcription and filing (Registration), according to the year for which the search is applied for. But while granting encumbrance certificates care shall be taken to see that in no case an encumbrance appears twice in the certificate.

**Encumbrance Certificates**

1001. (a) The date of registration of a document shall be the criterion for its inclusion in the encumbrance certificates.

(b) The certificate of encumbrances on any specified property shall show all documents discovered during the search in the registration records. If an applicant desires that documents executed by particular persons should alone be shown, his request may be complied with but the fact shall be brought out clearly in the certificate as indicated in Order 981 (c).

(c) In the certificates of encumbrances other than, “Nil” certificates) issued, the total number of entries of documents contained therein shall be indicated by means of a note at foot in the following form: -

“Total number of entries in this encumbrance certificate ---“ This note shall be initialed by the registering officer.

1002. The instructions in Order 943 shall be followed in granting encumbrance certificates in respect of properties situated in Town-Planning Scheme areas.

1003. (a) The person who conducts the general search shall himself prepare the certificate of encumbrance; and the person who verifies the search shall check the certificate. Both of them shall affix their signature on the search applications as well as on
the certificate of encumbrance. Similarly, the persons who prepare and examine certified copies shall sign on the application and on the certified copy.

(b) The duplicate copies of certificates received from other offices under Registration Rule 144 shall be paged along with the certificates prepared in the receiving office.

1004. (a) The notes entered at the foot of the certificate in the form printed at, Appendix VII to the Registration Rules do not absolve the officer or the person who conducts or verifies a search.

(b) These notes regarding inaccuracy or omission shall be omitted in certificates of encumbrances granted to public office.

1005. An encumbrance certificate once issued to a party shall, under no circumstances, be corrected or revised without the previous permission of the District Registrar.

1006. In order to speed up the processing of loan applications through Land Mortgage Banks and reduce the strain on the staff of the Registration Department; the quick issue of encumbrance certificates, Government have ordered that the Co-operative Department can authorize in writing the Revenue Inspector concerned working in the block to attend to the work of conduct of search and preparation of encumbrance certificates. Similarly the extension Officers (Co-operation) have been permitted to verify the records in the Registration offices for the collection of sales statistics for processing loan applications through the Land Mortgage Banks. They can also conduct searches, and prepare encumbrance certificates in connection with the sanction of agricultural loans through the Land Mortgage Banks, if they are themselves the applicants or if they are authorised by the applicants to so conduct the searches. The staff of the Registration Department shall in the above events, verify the correctness of the result of the searches and the preparation of the encumbrance certificates. The Sub-Registrar shall then authenticate the encumbrance certificates so prepared.

1007. Application for Encumbrance Certificates for grant of loans through Land Mortgage Banks in which lands owned by one person or jointly by two or more persons, are found to be in more than one vmage attached in a single sub-district, should be assigned as many general search numbers as there are vmaages in which the lands are situated. For example, if a general search application relates to properties in three vmaages it should be assigned three General Search Numbers though for purposes of fees the entire property should be treated as one and the same property (Order 430).

Certified Copies

1008. (a) A copy of a document pending or refused registration, may be granted to a person applying for it subject to the restrictions laid down in clauses (2) and (3) of section 57 of the Registration Act.

(b) A copy of a document registrable in Book 1 but inadvertently registered in Book 3 or Book 4 can be granted only to the persons referred to in clauses (2) and (3) of section 57 unless and until the requisite particulars regarding the document are entered in the indexes relating to the proper book under Registration Rule139 and the note prescribed by Rule 159 (ii) entered at foot of the entry in the wrong book as well, in the following form :-

(c) A registering officer can be guided only by the provisions of the Registration Act in regard to the records under his charge and accordingly, he cannot grant a copy of an entry in Book 3 or Book 4 to a person other than the party referred to in clauses (2) and (3), of section 57, whether at the request of the party or under the orders of a court. At the same time, he is bound to obey the orders issued by competent judicial course and produce the books if so directed. In doing so, however, he should bring to the notice of the court the provisions of clauses (2) and (3) of section 57 and leave it to the Court to take such action as it thinks fit in regard to the inspection of any entry in the books.

1009. Registering officers shall themselves receive the stamp and papers produced by parties for certified copies and enter their receipt promptly on the back of the duplicate hon with their initials and date, noting also therein the number and value of the stamp papers find the number of blank papers produced. The receipt of stamp papers glial) be entered as so in Account D and, in cases where the entry in Account D is not made on the day of their receipt, the stamp papers should be accounted for in Account C, on the day of receipt, the value of the stamps being noted therein in red ink.

1010.(i) Stamp papers produced at the time of the payment of copying fees shall be acknowledged in the receipt issued for the copying fees under Order 582 by, writing above the Sub-Registrar's signature as follows :-

"Received stamp papers of the value of Rs.-------".

(ii) in cases in which stamp papers are received separately and not at the time of payment of copying fees, a separate receipt in the same form should be issued for the stamp papers produced, writing in the receipt in the manner indicated in paragraph (i) above. The fee receipt book maintained in registration offices under Order 582 should be used for this purpose.

(iii) To avoid, needless clerical work and waste of stationery, Sub-Registrars shall encourage parties to produce stamp papers generally at the time of payment of copying fees (Order 989 (c) (ii)].

1011. Copies of entries in column (1) and (2) of Register of Holdings kept at registration offices cannot be granted.

1012. There is no objection to the grant of an extract from, or a copy of portions of entry, of a registered document. In preparing such an extract all the endorsements the certificate, the entries relating to stamp, the footnotes pertaining to the portion extracted and the names of the copiest, the reader and the examiner should be included in the copy.

The extract shall be certified as, True extract from the entry of Document No.--of Book.

1013. Registering officers may purchase stamp papers for certified copies for which applications are received by post, when the Money required therefor is remitted in advance.

NOTE :-The stamp duty on a certificated copy of a Court Sale Certificate depends on the duty chargeable on the original sale certificate. Accordingly, certified copies of such sale certificates are chargeable with a stamp duty of Rs.5.00 if the duty with which the original was chargeable exceeds one rupee and a stamp duty of Rs. 2.25 in other cases.

1014. When an agent who is not a qualified legal practitioner applies for a copy of an entry in Book 3 or Book 4, he should be required to produce a power-of-attorney stamped as under Article 18 of schedule I of the Stamp Act and attested by any officer or a person who is authorized to attest affidavits and vakalatnamahs.
1015. (a) The granting a copy of an entry in a register which has been left unauthenticated by a Registering officer, or which contains unattested corrections, a note shall be added at the foot or the copy to the effect that the entry in the register has not been signed by the registering officer or specifying the unattested corrections. If the registering officer has attested the corrections in the entry in the register without authenticating it, the fact shall be mentioned in the note.

(b) A note of previous registration made in the register or index does not form part of the entry of the document, as it is merely entered for purposes of reference by the officers of the department. It shall not therefore find a place in the copy of the entry granted to a party. All notes of cancellation, modification or rectification made under Registration Rules 116 (a) and 118, the note entered under Rule 159 (ii) the note of stamp certificate entered under Order 876, the notes of destruction entered under order 1101 and the notes of defects appertaining to items 6, 9 and 10 in class (i) and to the first three items in class (ii) of Appendix XIX shall, however, be included. Other notes of defects shall, subject to the provision of clause (a) of the order be excluded.

1016. (a) A copy of a document not compared with the original is not admissible as secondary evidence under section 63 of the Evidence Act. When application is made for a copy of an entry in a volume which has been recopied the copy shall be prepared from the original register the faded or illegible portions being entered within brackets marked or underlined in red ink and a foot-note added to explain that they have been made out with the help of a copy which, when made originally, was compared with the original entry in the register.

(b) If however, the pages in which the original document has been copied have been damaged beyond recognition, the applicant shall be informed that a certified copy of the entry cannot be granted from the damaged register, that, if the copy is required for evidence in a court, he may apply through the court for the production of reproduced copy kept in the registration office and that the entry of the document may be read out to him from copy referred to, when he may take note for his private information.

1017. (a) Copies of miscellaneous records such as appeal order, deposition, document receipts, petitions and applications may, on payment of the copying fee prescribed in Article 14 of the Table of Fees, be granted to any person connected with them or who shows to the satisfaction of, the registering officer that he is entitled to obtain a copy thereof.

(b) On payment of the necessary copying fee and application fee, a copy of an encumbrance certificate may be granted to the party at whose instance the encumbrance certificate was first prepared.

(c) (i) There is no objection to the grant of a copy of a plan attached to document, whether or not a copy of the document is granted at the same time provided the particulars indicated in standing Order 1012 are also furnished in the copy. If the copy cannot be prepared in the office, the fee levied in such a case may be paid to the person who make the copy.

(ii) In cases where only a copy of map or plan, which accompanied a document, is applied for, the particulars required to be furnished by Order 1012 should also be furnished levying the usual copying fees and these particulars may be embodied on the stamp papers produced. The note made on the original plan or map should be copied on 6e sheet containing the map or plan of the copy to be granted.
(iii) No comparing fee under Article 14 (4) of the Table of Fees is leviable in these cases.

(d) Copies of fees receipts should not be granted if they are required on the ground that the originals have been lost. In such cases certificate for the receipt of fees may however be granted on payment of a fee of Two rupees which should be ledgered in Account B. Such certificates should be prepared in English, sealed with the office seal and when lying unclaimed, shown in columns 12 of Account G by a plus entry with a suitable foot note. The application for the grant of certificate should be filed in the file of petitions.

In all other cases, copies of receipts, may be granted on payment of the copying fees at the rate prescribed in the Table of Fees [See Clause (a)].

1018. Applications for copies of applications for search in Birth and Death Registers should bear a court fee label of 0.25 Paise, towards application fee under Article 10 (e) of Schedule 11 of the Court Fees Act, 1955 and copying fee should be levied at the rate prescribed under section 91 of the Registration Act.

1019. A copy of a certificate under section 230-A of the Income Tax Act produced by parties and kept in Sub Registry Offices in connection with the registration of a document, can be granted to a claimant or executant of the document after levying the prescribed copying fees. Such a copy should be treated as a copy of a "Miscellaneous Record".

1020. In respect of applications for certified copies by the Urban Land Tax Officers, Government have ordered:-

(i) that certified copies should be applied for by Urban Land Tax Officers only if the copies are absolutely necessary;

(ii) that if copies are required for reference by Officers, they may be got prepared by their own office establishment who may be sent to the Sub-Registry Offices to prepare the copies there, from the registration records;

(iii) that they should limit their requirements to be met by registration offices, to a single certified copy of each document, the other copies required being prepared by their own staff.

(iv) that they should apply for the copies in a phased manner and not in large number at the same time so that the work load may be uniform in the registration offices and dislocation of work there may be avoided.

1021. Certified copies should be legible and accurate. The District Registrars and the Inspectors should, when they inspect the registration offices, pay particular attention to this item of work and examine certified copies, if any, lying unclaimed, to see whether they have been correctly prepared and legibly written and a paragraph setting out the result of such examination should be added in Part I of the Inspection Report.

1022. Copies of orders or records which one department of Government proposes to supply to another department on application, shall be made on plain unstamped paper; and by the ordinary staff. No fee shall be levied for the copies granted to the Special Police Establishment on plain paper. Copies of documents, when required by Tribunals, for Disciplinary Proceedings, may be granted on plain paper free of cost.

1023. (a) Copies of miscellaneous records supplied by registering officers as well as copies vi documents or of entries in registers and indexes, shall be certified to be “true copies” and such certificates shall be dated and subscribed by the officer concerned with
his signature and official title and attested by his office seal. Each page and an corrections 
and footnotes in the certified copy shall be attested by the initials of the registering officer 
(b) In all copies granted by registering officers, the number of corrections on each 
page shall be entered at the bottom of the page and the total number of corrections in the 
copy at foot of the last page.

1024. (a) The preparation of certified copies of documents and miscellaneous 
records shall ordinarily be completed within five days excluding the date of production of 
stamp papers [IGR order No 42407/c1/96 Dt 29/05/97]
(b) The dates (1) of the receipt of an application for a copy or an encumbrance certificate, 
(2) of the completion of the search, 
(3) on which the party is required to produce stamp and other papers, 
(4) on which stamp and other papers are produced, 
(5) on which the copy or the certificate is ready, and 
(6) of delivery or despatch by post of the copy or the certificate shall be noted on 
the copy or the certificate granted to the applicant.
(c) Rubber stamps for endorsing these particulars are supplied to offices in which 
the number of certified copies granted is large.

CHAPTER XXIV. 
RECORDS.

Preservation.

1025. The records maintained in registration offices are mostly valuable records of 
title. Special care shall be taken regarding their preservation and against tampering. 
Registering officers are responsible individually for the safe custody and proper 
preservation of the records in their offices.

1026. Records and record receptacles, should be maintained with utmost care. The 
record room should always be kept, clean, neat and tidy and the records kept well 
arranged. The windows of the record room, as far as possible, should be kept open during 
the working hours of the office. This will enable adequate light and air to pass through, 
thereby preventing dampness and eliminating the formation of fungus.

1021. The keys of the record room should always be in the custody of the Sub-Registrar and they should never be entrusted to any of his subordinates in his absence. The 
record room should always be locked when the Sub-Registrar is not in office. Entry into 
the record room by members of the staff when the Sub-Registrar is in office should be 
only for specific bona fide purposes, and with the permission of the Sub-Registrar. The 
members of the staff should come out of the record room immediately after the purpose for 
which they entered the record room is completed: They should not be allowed to linger in 
the record room for a moment longer than is absolutely necessary. Completed register 
books, indexes, and such other permanent records should invariably be kept only in locket 
receptacles in the record room.

1028. No paper or record of an office shall be taken either by a Sub-Registrar or by 
any member of the staff from the office to his house or elsewhere unless it is required in 
the course of business, e.g., a private attendance.
The period for which and the manner in which each class of records shall be preserved, the records that shall be bound or rebound after completion and the agency by which the binding rebinding or repair shall be carried out, are set out in appendices XXII.

(a) Registers, indexes and other books shall be placed up-right on the shelves, where, however, the paper in a volume is crumbling or shows signs of deterioration, the volume shall be laid flat and no weight, even that of another volume, shall be placed upon it.

(b) Every book, file or bundle shall have a label pasted on its back exhibiting number assigned to it and indicating its contents.

1031. The Municipal Town Property Register and Register of Holdings volumes require special attention and it is therefore absolutely necessary to ensure that these records are handled delicately with extra care and caution to prevent any damage to them.

1032. If a Sub-Registrar notices any lack of care on the part of any member of his staff handling the records, he should immediately obtain in writing the explanation of the person concerned and take suitable further action. In regard to any damage, however small, that occurs, the Sub-Registrar should subillit a report to the District Registrar indicating the nature and extent of the damage, the names of persons responsible together with their explanations and indicating from whom and in what proportion the cost of recopying or rebinding the records so damaged may be recovered. The District Registrar should take prompt action on the reports and deal with them summarily. If the Sub-Registrar fails to discharge his duties in this regard properly or fails to report damage to the records promptly, the cost of repairing the damaged volumes should recovered from the sub-Registrar himself.

1033. Records which are not maintained in files or bound books shall be preserved between record boards with an appropriate label.

1034. The labels on record planks shall be treated with varnish as a protection against attacks by insects. The following instructions shall be observed in labeling and varnishing:–

(i) The board should first be soaked in water for an hour and the outer surface cleaned with fine sand or soap so as to remove all oil form it.

(ii) The board should then be dried completely and after it is dry, the proper label should be pasted on to the outer surface with paste prepared out of wheat flour and a small quantity of blue stone (Copper Sulphate). The board should again be allowed to dry in the air for a day or two and thin paste made of maize corn flour should be spread evenly over the label and left to dry in the air for a day, in a place free from dust.

(In) When the paste over the label is dry, paper varnish should be spread neatly over it by means of a brush and the board dried in the air for another day, protected from dust.

(iv) When the varnish has dried completely, the label should be painted lightly with turpentine with a brush and aired for a day.

1035. A record placed between boards in a. District Registrar's office shall be as folded as to be or semi-foolscap size. In a sub-office papers shall be folded into a size corresponding to that of a half-sheet of foolscap folded into four.

1036. The arrangement of records in record receptacles shall be in the consecutive order of the serial numbers, the volumes pertaining to the same book or file being placed
together. All completed registers, indexes and thumb-impression books shall be kept separately from current records.

1037. (a) The contents of record receptacles shall be ledgered in a register which shall be kept in the iron safe or cash chest.

(b) A certificate in the following form shall be appended to the last page of the register and at the time of annual verification of records in January each year and on every occasion of transfer of charge, the officer verifying the records shall sign the certificate with date :-

“Certified that the contents of record receptacles have been verified with the entries on every page of this register, and found to be correct, that all the records are duly accounted for and that all the alterations, etc., in the entries made in this register have been attested”

Date of Verification of the verifying officer Signature and designation Remarks.

(1) (2) (3)

1038. (a) Napthalene balls shall as far as possible, be placed on the shelves of all receptacles containing records. Napthalene bricks exude more odour than Napthalene balls and are to be preferred whenever available. D.D.T. powder shall also be sprayed, at regular intervals in all record receptacles.

(b) When white -ants are suspected to inhabit the floor of a Record Room immediate steps shall be taken to prevent their ingress and to protect the record receptacles by placing the latter on stone or iron pedestals. The iron pedestals, should be treated at regular intervals with kerosene. The floor of the Record Room shall be periodically swabbed with a strong solution of phenyl.

(c) When it is considered necessary that special precautions should be taken against attack by insects, a strong solution of shellac in spirit shall be applied with a soft brush, in the case of books, over the boards of the book, outside and inside, and over the outer edges of the leaves all round when the book is closed, and in the case of other records over the outer edges of the papers. The solution evaporates and dries immediately.

If the preparation be used on a large scale the application shall be made in the verandah or other open place and the hands and eyes of the person engaged in the work shall be protected. The solution shall be applied to the surface which has not been written on, in order to avoid any risk of smearing the ink; but if both sides have been written on, it can be applied without smearing the writing, if ordinary care be exercised. Common coloured inks are effected by this preparation.

(d) When paste is used for repairing old volumes, the following solution shall be mixed with it ;- 

Ammonia Chloride 1 oz.

Mercuric Chloride 1 oz.

Alum dissolved in water 1/2 pint.

In preparing this paste, the ammonia chloride should be first dissolved. This preparation is poisonous.

If the above materials are not readily available at least a solution of copper Sulphate may be added to the paste so as to prevent the breeding of borers and white ants.
File Books.

1039. (a) In addition to the file books prescribed by the Registration Act and the rules thereunder the file books mentioned in Appendix XXXIII shall be maintained in each office.

(b) No other file book shall be opened without the previous sanction of the Inspector-General.

(c) Each paper filed in a file of transactions [Registration Rule 11 (ii)] in a file of powers-of-attorneys a file of encumbrance certificates, a file of appeal orders and judgments or a file of subdivisions of Survey fields shall be paged in ink as soon as it is pasted in the file.

(d) In filing papers in file books care shall be taken to ensure that the page numbers on the butts are not covered by any portion of the papers pasted thereon.

Books of Reference.

1040. The scale of distribution of books of reference in registration offices is shown in Appendix XXIV. Instructions for correcting books of reference are given in Appendix XXV.

1041. Every reference book newly supplied shall be scrutinized, by the Sub-Registrar in Sub-Registry office, and by the Joint Sub-Registrar in a District-Registrar's office, to verify that every page is in tact and, that there are no defects. A certificate embodying the result of such scrutiny shall be entered on the back of the title page of the book, within a fortnight of its receipt.

1042. A proper and complete record of all the reference books shall be maintained in each office so that the responsibility for losses of the books, if any, can be easily fixed. In the District Registrar's office, the Junior Assistant or the Assistant in charge of the record should maintain a list of all reference books issued to each officer and member of the staff. Each member of the establishment of the office should also maintain a list of books issued to him. The existence of the books issued to all the sections and officers should be verified at the time of the annual verification of records and also whenever there is a change in the officers occupying the posts of Joint Sub-Registrar and the District-Registrar. If any book is lost, responsibility therefor should be fixed at once and the cost of replacing the book recovered from the person or persons at fault. All books and publications in a District Registrar's office, other than those issued to the sections and officers, should be in the custody of the Junior Assistant or the Assistant in-charge of the records who should be made responsible for the safe preservation of the books.

1043. When the opening of a new office is sanctioned, the District-Registrar shall supply to it such books or reference as are available in his own office and subbill to the Inspector-General an indent for the reminder.

Recopying of fading entries.

1044. Recopying shall be undertaken only in exceptional cases and with the previous sanction of the District Registrar, whether the work is to be performed by the permanent staff or with the aid of a temporary one. In no case shall recopying be sanctioned by a District-Registrar unless he has himself inspected the volume concerned and satisfied himself that during the process of recopying, neither the entries to be recopied nor the volume, as a whole, is likely to suffer greater damage.

1045. (a) When in a register book only a few pages show signs of crumbling or fading, they alone shall be recopied.
(b) The presence of holes or the discoloration of sheets shall not ordinarily be considered to be defects calling for recopying, unless from observation the holes are found to enlarge and the discoloration of sheets becomes more and more manifest.

(c) Where only footnotes are fading, they alone shall be recopied.

(d) Where the signature of the registering officer alone is fading no recopying if necessary, but a note signed and dated by the registering officer shall be made on the fly-leaf or title page, giving the name of the signatory.

(e) Recopying shall invariably be carried out on loose sheets.

(f) Where consecutive entries in a volume are recopied, the system of continuous copying shall be adopted.

(g) In recopying entries relating to 1865, it is not necessary to reproduce them in the exact form in which they are found in the original registers, i.e., in tabular form with the number, year and other particular on one side of a double folio and the date of registration, copy of instrument, etc., on the other side. The recopying shall be continuous the number headings and entries in all columns except a “copy of instrument” being first copied continuously followed by the copy of the instrument which shall be separated from the other entries by a line ruled across the page.

When more than one entry has to be recopied, the printed headings of the several columns of, the original register need be reproduced in full only in respect of the copy of the first entry the columns being referred to by their numbers, without headings, in subsequent entries.

(h) The document number, year and volume shall be noted at the head of each recopied entry.

(i) The recopied entry shall be exact copy of the original entry including the names of the Copyist and Examiners and the notes or corrections and interlineation in the original entry.

(j) The words "True copy" within brackets shall be added at the foot of each entry, which shall be closed and authenticated in the manner laid down in Registration Rule 190 (v) to (viii).

(k) Every page containing a recopied entry shall, when it does not close with the Sub-Registrar signature, be initialled by the Sub-Registrar.

(l) The entries recopied each day, shall be compared and authenticated on the same day.

(m) (i) Footnote pertaining to more than one entry may be copied on the same page, one after another. Each reproduced footnote shall contain a reference to the number and year of the document and to the page and volume of the original note.

(ii) The recopied notes shall be attested by the signature of the registering officer with date. The signatures of the copyist and examiners need not appear, nor the seal.

(iii) On the fly leaf or title page of the original register book, a note shall be added specifying the pages the footnotes in which have been recopied and the page of the new register containing the recopied note.

(n) Fading entries in red ink in old indexes shall be reproduced in the original index sheets themselves either immediately above or below the original entries or wherever space may be available on the page, but the original entries themselves shall not be interfered with in any way.
Preservation of recopied sheets

1046. (a) The sheets containing reproduced entries shall be preserved in as many covers as may be necessary to avoid bulky packets.

(b) The sheets in a cover shall be arranged in the order of the volumes of the original entries and those pertaining to the same volume shall be tagged together in the order of the entries in the original volume.

(c) When a whole volume is taken up for recopying, the sheets containing the recopied entries shall be numbered consecutively in red ink at the time of recopying.

(d) When all the entries in a volume have been recopied, the loose sheets shall if practicable, be bound and placed by the side or in the place of the original volume.

(e) Original volumes which have been recopied wholly or partly shall not be handled unless absolutely necessary. Volumes, the only defect in which is that the writing is fading, shall be tied round with tape to distinguish them.

Binding

1047. (a) District Registrars are authorized to sanction binding work and expenditure thereon, subject to the existence of budget provision and to the rules and conditions laid down in the “Printing Manual”.

(b) No class of records the binding or rebinding of which is not expressly authorized in the instructions in Appendix XXII shall be bound or rebound.

(c) The binding of Acts, Regulations, the Registration and Stamp Manuals, and the Registration Gazette in the Inspector-General's Office shall be performed only, by the agencies mentioned and in accordance with the instructions contained in paragraph 179 (I) of the Printing Manual.

When the work cannot be undertaken by the Government Press, Madras, or Jail Press,a reference shall, before the work is given to a private agency, be made to the Director of Stationery and Printing, Madras, enquiring whether it will be economical or convenient to send the work to Madras. On every contract for the binding of these books by a private agency, a declaration shall be obtained from the Director of Stationery and Printing, Madras, the effect the work could not have been undertaken by the Government Press.

(d) The books and publications sent, to the Government Press for binding shall bear the office name or stamp for purposes of identification. Consignments shall be prepaid. A duplicate list of the books shall be sent, one copy of which will be signed and returned to the indenting officer.

(e) Sub-Registrars shall submit their binding estimates to the District-Registrar on the 15th January each year and a similar estimate shall be prepared for the binding work in the District-Registrar’s office. The estimates for the whole district shall be consolidated and a programme of binding work to be accomplished in the ensuing official year shall be framed and sanctioned before the close of March. The binding work in respect of the records of the entire district shall, subject to the provisions of clause (c) be given out on contract, tenders being invited for carrying out the work throughout the year.

(f) Whenever tenders are invited, the procedure laid down in the Tamil Nadu Financial Code should be followed mutatis mutandis.

(g) Contracts Obtained by District Registrars from private agencies shall be forwarded for approval to the Director of Stationery and Printing, Madras, with full
particulars as to the number and size of the records, and the style of binding and rates. Every contract shall, in addition to the declaration, if any, mentioned in clause (c), be supported by a certificate by the Director of Stationery and Printing, Madras that the rates have been verified and sanctioned by him, and bills in accordance with those rates may be passed by the District Registrar for payment without further reference to the Director of Stationery and Printing, Madras. The District Registrars will be responsible for ensuring that the rules regarding economical binding (paragraph 231 of the Printing Manual) are observed.

(h) The form prescribed in Appendix XXVI shall be adopted in drawing up agreements in connexion with binding work.

1048. Manuals, reports and other publications printed, and issued from the Government. Press shall not be rebound in a different or more expensive style.

1049. (a) When the volumes of register books and other records are examined annually (Order 1061), the Sub-Registrar, or the Joint Sub-Registrars in a District Registrar's office, shall note all volumes requiring rebinding or repairs to binding and such volumes shall be placed before the, District Registrar during his next inspection of the office and his orders obtained.

(b) If after personal inspection, the District-Registrar considers that the damage to a register book, is of such a nature as to require the attention of a professional binder, he shall, immediately after the inspection, submit a separate report to the Inspector-General with particulars as to the number of volumes of each class the nature and extent of the damage and the approximate cost if the work including travelling allowance to the binder. No rebinding or repair in respect of a register book shall be included in a binding estimate unless the previous approval of the Inspector-General to the work has been obtained, any work sanctioned by the Inspector-General under this clause shall be included in the next district binding estimate and shall be carried out in the office to which the record belongs and under the immediate supervision of the Joint Sub-Registrar in a District-Registrar's office and of the Sub-Registrar in a sub-office,

(c) It is unnecessary as a general rule to rebind File Book 1. When the rebinding of a file book of a Sub-office is absolutely necessary, it may be sent to the District-Registrar's office for the purpose, unless there is other binding work to be performed in the sub-office under clause (b), in which case the binding of the file book shall be carried out along with it in the sub-office itself. When a file book is sent to the District-Registrar's Office, the precautions prescribed by Order 1083 in respect of transfer of records shall be observed mutatis mutandis.

(d) The rebinding or restitching of thumb-impression registers shall be avoided as far as possible. The existence of one or two loose pages or other similar defects do not justify recourse to rebinding. In such cases the register shall be secured and further damage prevented by sealing it up in brown cartridge paper with a suitable label showing the contents of the packet and the reason for sealing.

(f) Volumes in which the sheets are crumbling shall not be handled by the binder. They shall be kept flat [Order 1030 (a)].

1050. (a) No written matter appearing near the edges of pages including the page number, shall be cut by the binder under any pretext. Writing near the edges of pages shall be strictly avoided.

(b) Wherever possible, pages shall be sewn instead of being stitched and overcast.
(c) When it is necessary to repair a sheet in a volume, care shall be taken that no writing is pasted over. The registering officer shall personally supervise the repairs.

**Record Registers**

1051. (a) The registers of records referred to in Registration Rule 188 (i) shall be maintained in Form Registration II-86. The entries in column (4) shall be made against each class of record, and the receptacle in which it is kept shall be denoted in the form of a fraction, the numerator denoting the number of the almirah or rack and the denominator, that of the belt or compartment, thus A-12/2 or B-12/7.

(b) A table of contents (Appendix XXVII) shall be attached to each register of records.

1052. (a) When a register book has been recopied either wholly or partially, the words “Recopied completely" or "Recopied in part", as the case may be, shall be entered against the entry in the register of records and the entry so made shall be initialed and dated by the registering officer.

(b) The volume and the covers containing collections of recopied pages (Order 1046) shall be accounted for by an entry in red ink below the entry of the original volume which has been recopied and shall be given the same number as the original volume, with suffixes in the cases mentioned in Clauses (c) and (d).

(c) If a volume is recopied into more than one volume, or if the entries recopied from a single volume are preserved in more than one cover, the latter shall be assigned the same number as the original volume with the letter and figures A-I, A-2, A-3, and so on, added thereto.

(d) If the entries of more than one volume are reproduced in a single volume or if, the recopied sheets in such a case are preserved in a single cover, the latter shall be assigned the numbers of all the original volumes with the letter ‘A’ added to each. In the case of the aid registers A, B, C, D, etc., the volume into which they are copied or the covers containing the recopied sheets shall be numbered A-A, B-A, a-A, D-A, etc or A (1), A (2), etc, and B. A (1), B-A (2), etc., as the case may be.

(e) In order to provide for the entries of recopied volumes, two lines shall be left blank under the entry of each volume in the register of records.

1053. (a) Records shall be entered in the register in the order of the length of the period of their preservation.

(b) (i) In the register of permanent records, all records preservable for more than 80 years shall be entered.

(ii) In the registers of temporary records, those preservable for 30 years and less shall be entered.

(c) Records grouped under the same period shall, as far as practicable, be entered, in alphabetical order.

Post and Telegraph and Railway Guides are classed as permanent records but only the last two issues are preserved. They shall accordingly be entered in the register of temporary records in a separate page under the head "Miscellaneous-Reference books."

1054. (a) In a District-Registrar's Office, a separate page shall be allotted for account book of reference.

(b) In all offices a, separate page shall be allotted to each of the following :- .

(i) The Registration Manual.
(ii) The Stamp Manual, and
(In) Other Acts and publications.

1055. (a) When the same volume of a book contains documents of several years, such as Book 2, it will suffice to note in columns 2 and 3, the first and the last numbers with their years, e.g., 1 of 1908 to iv of 1912”.

(b) Under the head Registration Gazette, one entry shall suffice for each year.

(c) In columns 2 and 3 shall be entered the initial and the last letters in the case of nominal indexes, the first and the last villages in the case of Index II and the names or village, in the case of registers of holdings, municipal town property registers, lists of pattadars, fieldwar indexes, subsidiary indexes and settlement registers.

Note : -Where settlement register, etc. have been bound into volumes. each relating to a group of villages it will sufficient enter the first and the last villages against each volume.

(d) Loose sheets of Indexes I, II, IN and IV shall first be entered in red ink and, when they are bound or filed, they shall be re-entered in black ink as in the case of other bound volumes.

1056. When two or more records are entered under the same head, e.g., reference books, columns 2 and 3 may be utilized for a description of the record.

1057. Connection slips shall not be brought to account separately in the register of records, since they are entered in the memorandum of corrections attached to each book.

1058. Service registers and service rolls shall find a place in the temporary record register, the entries following the name of the subordinate.

1059. The entry “Records discontinued and to be destroyed eventually” occurring in item 2 under the head "II -I. Miscellaneous" in Appendix XXVII refers only, so far as temporary records are concerned, to those which fall under that category at the time at which the register of temporary records is written up. In the event of the discontinuance of a record shown as an extinct record in the register of temporary record, it will suffice to enter a note to that effect in red ink under the entry in the register. In the case of a permanent record of this description the entry shall be transferred to the destroyable section in the register of temporary records.

Examination of records and record receptacles.

1060. (a) The record receptacles shall be examined regularly and the examination shall be so arranged that each receptacle is examined at least once in three months. At every such examination, the entire contents of the receptacles shall be taken out, dusted, aired and put back after the receptacles have been examined and cleaned thoroughly to ensure that they are free from damp, vermin and insects. Any damage noticed shall be reported to the District Registrar immediately.

(b) It is not necessary for the purposes of clause (a), that the record receptacles should be examined on the same day on each occasion. In heavier sub-offices the duty of examination may be distributed among the members of the office establishment, provided the same receptacles is not examined by the same person on two successive occasions. In a District Registrar's office the duty shall be delegated only to the record keeper. In case the duty is delegated to a member of the staff in a Sub-office or to the record keeper in a District Registrar's office, the Sub-Registrar in a sub-office, or the Joint Sub-Registrar or the District Registrar in a District Registrar's office shall initial in column 4 of the register...
[See clause (c)] in token of his having seen to the work being done by the person so deputed.

(c) The examination shall be noted in a register which shall be prefaced by a list showing the number and description of the record receptacles.

1061. A report shall be submitted by each Sub registrar to the District Registrar on the 15th January in each year that all the existing records have been entered in the record registers (Order 1051) and that all records entered in those registers are in existence except such temporary records as have been destroyed after the lapse of the prescribed period. A similar report of verification of records of a District-Registrar’s Office shall be submitted by the District Registrar to the Inspector-General on 15th January in each year. This verification by the District-Registrar need not be a detailed one but should be sufficient to satisfy him that the registers of records are maintained properly.

The records in a District Registrar’s Office shall be verified with the record registers once again by 15th July every year by the Joint Sub Registrar.

1062. (a) The report of the District Registrars referred to in Order 1061 shall be in the following form:

“I hereby certify that all the existing records of the office of the District-Registrar of------ have been entered in the record registers and that all records entered in those registers are in existence except such temporary record as have been destroyed after the lapse of the prescribed period.

2. I also certify that the registers of records are maintained properly.

3. I also certify that the records are in good condition.

District Registrar.

Note: - The above report should reach the Inspector-General on or before the 10th January of each year.

(b) District Registrars shall obtain similar reports from the Sub-Registrars regarding the annual check of records of Sub-Registry Offices.

1063. (a) The entries in the record registers shall also be checked on each occasion of transfer of charge (except in connexion with casual or examination leave, or Court attendance) of the post of the Joint Sub-Registrar of Senior Joint Sub-Registrar in a District Registrar's Office and of the Sub-Registrar or Senior Sub-Registrar in a sub office. Such checking shall take place, as far as possible, in the presence of both the relieving and, relieved officers.

(b) In every case of checking, the certificate printed on the last page of the register shall be signed in token of such check.

1064. (a) The following precautions shall be taken against the ingress of squirrels and rats into the record room or record receptacles:

(i) The air-holes, if any, in the record room shall be closed.

(ii) The branches of trees, if any, approaching the record room shall be cut off to prevent squirrels from entering into the record room therefrom.
(iii) Rat traps, shall be supplied to offices where these pets are found to be common and menacing.

(iv) The shutters of the iron record racks shall, be lined with wire gauze, if necessary.

(b) The District Registrar’s shall state in Part I of their inspection reports whether these precaution have been duly taken.

Examination of Register Books

1065. (a) Every Sub-Registrar shall, on receipt of a supply of register books or thumb-impression registers, examine them.

(b) When no defects are noticeable, a report shall be submitted to the District-Registrar, within a fortnight of the receipt of the supply stating that the registers or books have been duly examined and found to be in good condition.

(c) (i) Any book or register which is damaged or incomplete or otherwise unfit for use shall be put aside with a memorandum (Form 31), attached to it to show in what particulars it is defective. A copy of the memorandum shall be submitted immediately to the District-Registrar, who shall thereupon take such steps as may be necessary to complete, correct or replace the book or register.

(ii) A thumb-impression register which contains less than the prescribed number of pages may be brought into use after obtaining the orders of the District-Registrar. In such a case, the Sub-Registrar shall add a certificate on the title page certifying to the actual number of pages in the volume and referring to the number and date of the District-Registrar's order directing the utilization of the book. In the case of a register which contains more than the prescribed number of pages, the District Registrar may direct that the extra pages should be left blank and the register utilized. On receipt of such a direction the Sub-Registrar shall add a note on the title page of the register that the exact pages will not be utilized for obtaining thumb-impressions and that the register is brought into use under the District Registrar's orders, the number and date of which shall be quoted and the Sub-Registrar shall write across the pages which are not, to be utilized the words, "Not to be used".

(d) When a file book or a thumb-impression register is fit for use, either because the examination has disclosed no defects or because the defects noticed have been rectified a certificate in the form given below shall be added by the Sub-Registrar on the back of the fly leaf or on the back of the title page :-

“Certified that this register has been examined by me and that it contains no following defects: -

(a)

(b)

(c) etc."

“Of these defects, those shown under (a) or (b), or (c), etc" have been rectified under the orders of the District Registrar No.----- " dated the ------19".

(e) Blank register books including file books and thumb-impression registers shall in addition to their examination under clause (a), be examined once again just before they are brought into use and the certificate under clause (d) shall be added only thereafter.

The certificate prescribed in clause (d) shall not be added after the first examination under clause (a).
(f) (i) File books containing defects in page numbers of the butts shall be placed before the District Registrar at the time of his inspection and the rectification of the incorrect, inverted or blurred numbers shall be carried out by him in manuscript and initialed and dated by him, the fact of correction being noted on the back of the title page.

(ii) Defects affecting page numbers discovered on the first examination of a register book shall find a place in the certificate referred to in clause (d).

(g) (i) In the case of a File of Translations or a File of powers-of-attorney, the butts shall, when the file is brought into use, be counted and numbered in pencil and a certificate signed by the Sub-Registrar shall be added on the title page of the file book certifying to the number of butts available for filing.

(ii) A similar procedure shall be followed in respect of files of (i) index III, (ii) index IV, (iii) appeal orders and judgments and orders of Courts, (iv) specimen forms, (v) statements of sub-divisions of survey field, (vi) Inspector-General's circular orders and gazette extracts, and (vii) correspondence relating to rectification of defects and errors in register books and of registration in wrong offices.

1066. In a District Registrar's office the duty of examination of register books, thumb-impression registers and files referred to in Orders 1065, 1069 and 1070 devolves upon the Joint Sub-Registrar and if there be more than one such officer, upon the Joint Sub-Registrar whom the District Registrar may direct in that behalf. The examination shall be confined to register books, thumb-impression registers and files which are issued from the District Registrar's stock for use in his own office.

1067. Blank thumb-impression registers and register books shall be placed in open racks so that they may be readily available.

**Rectification of omissions**

1068. (a) No addition or alteration in an endorsement on an original document or in the registration copy pertaining to that document is permissible after the entry has been closed and authenticated by the registering officer. Defects or errors discovered after authentication shall be reported to the District Registrar who, when they are remediable, shall order their rectification by supplying of the omission or by means of a foot-note to be entered under the copy and also, when necessary, under the endorsement on the original document. In the latter case the note under the copy shall refer to the note on the original document. The District Registrar may order that any defect or error which cannot be entered appropriately as a foot-note to the copy shall be noted on the back of the title page. Every note entered under the orders of the District Registrar shall contain a reference to the number and date of those orders.

(b) The procedure prescribed above shall also be followed when any omission or on or is detected subsequently, for instance, when the entry is examined in the course of a search or during the preparation of a certified copy or during the further examination prescribed in Orders 1069, 1070 and 1079.

**Examination of completed book**

1069. (a) After a register book or a, thumb-impression register has been utilized completely, it shall be again examined minutely by the Sub-Registrar within a fortnight of this date of the last entry, in order to ensure chiefly that the pages are intact, that all the entries are authenticated and that every erasure interlineation, etc, in each entry is attested. The date of completion shall also be noted against the volume number in the ledger [Order 1012 (a)].
(b) Any defect or error noticed in this examination shall be reported immediately to the District Registrar who shall cause such error or defect to be rectified or noted, as directed in Order 10(8).

(c) As soon as the examination is completed and a report, if any, is submitted to the District Registrar, a certificate shall be entered in the following form, in the register book or thumb-impression register, below the certificate prescribed by Order 1065 (d):

“Certified that I have examined this register after completion and that it contains no defects (a report of the defects has been made to the District Registrar in No. dated the 19th )”.

On the receipt of the District Registrar's orders directing the rectification or noting of the defects reported by the Sub-Registrar, a certificate in the following form shall be added:

“The following defects are noted here under the orders of the District Registrar, No. dated the 19th :-

(a)
(b)
(c)

For defects which have been noted at foot of the copy of the document under the orders of the District Registrar, No. dated the 19th , see pages ”.

The fact that such examination has been made shall be recorded in the ledger prescribed by Order 1072 and when a report of defects is submitted to the District Registrar a reference to such report shall be entered in the last column of the ledger.

1670. (a) The completed volumes of registers and of file Books shall be examined periodically by the registering officer in whose custody they are maintained. The examinations of volumes shall be minute; each page shall be turned over and particular care shall be, taken to ascertain (1) whether the volume is intact; (2) whether the writing anywhere shows signs of fading and requires to be recopied, (3) whether the pages have in any way deteriorated or require to be repaired, (4) whether there are palpable omissions or defects which have not been noted already and (5) whether the entries show any signs of having been tampered with.

(b) A volume, the pages of which are crumbling and the handling of which is likely, to result in further damage, shall not be subjected to the periodical examination contemplated by clause (a). In such a case the entry in the ledger shall be : " Volume crumbling and therefore not examined".

(c) The completed volumes of thumb-impression book shall be examined periodically by the registering officer in whose custody they are maintained. The examinations of volumes shall be minute; each page shall be turned over and particular care shall be taken to verify whether the pages are intact, whether they have in any way deteriorated or require to be repaired and whether the entries show any signs of having been tampered with;

(d) The periodical examination of old registers contemplated by Clause (a) shall not be done by an assistant acting for a Sub-Registrar in a short vacancy.

(e) All the completed volumes of register books and file books including thumb impression registers in an office shall be examined, as prescribed in this order once atleast in every ten years.

**Inspection of records in a District Registrar's office**
1071. (a) The results of the District Registrar's inspection of the records of his own office need not find a place in any of the registers maintained under these orders.

(b) Any examination of an old volume of the District Registrar's office by the District Registrar under Order 1070 (w) shall, however, be recorded in the ledger prescribed by Order 1072.

**Ledger**

1072. (a) In each registration office there shall be maintained a ledger. (Form Registration II-87) in which at least half a page shall be allotted for each volume of register books, file books [Registration Rule. 11 (i) and 114] files of photo prints and thumb-impression registers in the office, the volumes of each set of books being entered in serial order with the date of completion [Order 1069 (a)].

(b) In larger offices it will probably be found necessary to utilize more than one volume of the ledger and in that event separate volume or volumes shall be devoted to Book 1.

(c) To each volume of the ledger shall be prefixed it, table of contents, specifying the pages from which the entries regarding each description of registers commence.

1073. Defects affecting the preservation of the volume are loose. Binding torn covers, loose pages and the like. These shall be entered in a note-book which shall be submitted to the District Registrar at the time of his inspection. The inspecting officer shall record his orders in this book.

1074. Defects affecting the preservation of the entry are fading entries, decaying pages, holes and so forth. These defects shall be reported to the District Registrar for his orders and shall, on the District Registrar's approval of the draft entries referred to in Order 1078, be noted in the ledger, provided that when the entries in more than ten Pages in a register are fading, no entry in the ledger shall run to that effect, without specifying, the pages, these details being noted in the books prescribed by Order 1073.

1075. (a) Defects appertaining to the entry itself are shown in Appendix XIX.

They fall under three classes--

(i) those that should be rectified or noted after subillititng a report and obtaining the orders of the District Registrar; -

(ii) those that should be rectified or noted by the Sub-Registrar without a report to the District Registrar; and

(iii) those that require no notice whatever.

(b) Details regarding these defects are not required to be noted in the ledger, but a reference to the report referred to in clause (a) (i) shall be entered in it.

1076. (a) The record in the ledger will thus comprise notes regarding defects falling under Order 1074 and references to reports made under, Order 1069 (c) and clause (i) of Order 1075 (a).

(b) Whenever a volume is examined and no defects falling under Order 1069 (a), Order 1074 or Order 1075 (a) are discovered, the entry in the ledger shall be as follows in column (1) the date of examination, in column (2) "nil" and in column (3) the signature and designation of examining officer.

1077. If in a register book there is no sufficient space at the foot of an entry for noting the defects referred to in Order 1075 (a), they shall be entered either on the back of
the fly-leaf or on the back of the title page with a cross-reference at the foot of the entry thus:

"For defects, etc., see back of the fly-leaf / title page."

1078. As the ledger is a permanent record of great value, Sub-Registrars shall submit to the District Registrar a draft of the entries they propose to make in it, and shall make the entries in the ledger only after the District Registrar approves the draft.

1079. Inspecting officers shall examine in detail some of the completed volumes of register books, thumb-impression books and file books in order to check the work of the officers in charge of the records. They should avoid taking up for examination a register book examined at a previous inspection, when there are books that have not been examined.

1080. (a) The examination prescribed by Order 1070 shall be so carried out as to ensure that each completed register or book is examined at regular intervals.

(b) The number of volumes to be examined in a calendar year shall be fixed by the District-Registrar with reference to the number of completed volumes existing in each office in the district, and in view of the requirement in Order 1070 (c), the number of volumes prescribed for examination each year shall be approximately one-tenth of the total number of volumes in the office.

(c) The District Registrar shall watch the progress of the examination in the monthly report of progress of work received from sub-offices.

1081. Every certificate or note entered under Orders 1065, 1068, 1069, 1074 and 1075 shall be dated and signed by the officer making it.

1082. (a) The report of defects submitted by Sub-Registrars to District Registrar under Orders 1068, 1069, 1074 and 1075 shall be in Form Registration II-119.

(b) The Sub-Registrar shall submit the report to the District Registrar without a covering letter and shall maintain no copy in his office. The District Registrar shall pass orders and return the report, in original to the Sub-Registrar and shall not retain in his office either a copy of the report or of the orders passed by him thereon.

(c) If the District-Registrar is unable to pass immediately final orders on any point included in the report, he shall make the entry "Separate orders will be passed" in column (8) against the item, extract the item on another form and deal with it separately, giving the new form a separate current number. When orders of the Inspector-General are required on that item, this form with the extract shall be submitted to him without a covering letter and with the District Registrar's recommendations in remarks in column (8). A similar procedure shall be adopted in all further stages of correspondence regarding the item.

**Transfer of Records**

1083. When transferring register book and other records under Registration Rule 189, the undermentioned instructions shall be observed:

(a) Only those registers, and books, the date of the last entry in which is prior to the date of the first annual inspection of the office by the District Registrar, or Inspector of Registration offices shall be transferred.

(b) The registers and books shall be examined by the forwarding officer and, if found to contain no defects other than those already noted in them, a certificate to that effect shall be embodied in the list forwarded with the books clause (c)].
(c) The registers and books shall be packed in boxes, secured and sealed and in charge of a responsible member of the staff of the office with a detailed list (Form:32) signed by the Sub-Registrar.

(d) A note of the transfer shall be made by the Sub-Registrar in the register of records against each of the records transferred.

(e) On receipt in, the District Registrar's office, the registers and books shall be verified immediately with the list and entered in the list of permanent records, a separate opening having reserved for each claims of records of each office.

(f) The District Registrar shall then return the list to the Sub-Registrar with acknowledgment of receipt. These lists shall be filed by the Sub-Registrar in a separate file which shall be preserved permanently.

**Destruction of Records**

1081. (a) District Registrars are authorized to sanction each year the destruction of records included in Appendices XXII and XXVIN after the expiry of the period prescribed for their preservation. The destroyable records shall be destroyed within the first month of each year. Before acquittance rolls and pay bills are destroyed, the head of the office satisfy himself that this procedure in regard to the maintenance and verification of service books prescribed in Rules 6 and 12 under Fundamental Rule 74 (iv) in Annexure II, Part III of the Fundamental Rules, has been followed.

(b) Each Sub-Registrar shall submit to the District Registrar of the district on the 1st October each year, a list in duplicate (Form 33) of record destroyable in the following January. An office copy of the list need not be kept by the Sub-Registrar. The District Registrar shall, after the list has been checked in his office, return the original with his order entered in the column "remarks" and retain the duplicate in his office.

The destruction of the records shall not take place unless the orders of the District Registrar sanctioning the destruction have been received.

(c) No special sanction is necessary for the destruction or the sale of files of the District Gazette and the Tamil Nadu Government Gazette.

(d) (i) A similar list of records to be destroyed in a District Registrar's office shall be prepared in October and approved by the District-Registrar.

(ii) Every year a list of records of Administrative Section in the District Registrar's office to be destroyed should be prepared in the first fortnight of January and the, records destroyed before the end of January, after obtaining the District-Registrar's sanction for the destruction. The list of records destroyed should be filed in a separate file after observing the formalities prescribed in paragraph 106 of the District Office Manual.

(e) A portion of a book or a file shall not be proposed for destruction.

(f) The period of preservation shall be calculated with reference to the date of the last paper or entry in a book or file.

(g) The destruction shall, in a District Registrar's office take place in the presence of the Joint Sub-Registrar and in a sub-office, in the presence of the Sub-Registrar.

(h) A note of destruction, signed and dated by the officer before whom the destruction takes place, shall be entered in the list, mentioned in clauses (b) and (d).

(i) An assistant acting for a Sub-Registrar in a short vacancy shall not destroy records the destruction of, which, has been sanctioned by the District-Registrar, under
clause (a) but the destruction shall be deferred until after an officer of the grade of Sub-Registrar or probationary Sub-Registrar assumes charge.

1085. When anle of Power-of-Attorney (Order 542) is to be destroyed, copies of appeal orders and judgments and copies of decrees, received under section 39 of the specific Relief Act, which prior to the year 1898 were filed in that file, shall be removed and stitched with brown cartridge paper covers affixing a label on the front cover indicating the nature of the record and preserved permanently.

**Production of Records in Court**

1086. The rules issued for the safe custody of records or documents produced before Civil and Criminal Courts from public offices are reprinted in Appendix XXIX.

1087 (a) Whenever a register book is produced before a court, a letter shall be sent to the court inviting its attention to Rule 76 (4) of the Civil Rules of Practice extracted below and requesting the speedy return of the book:

"On production of the document in obedience to the summons, the court, when it thinks it necessary to retain the original shall direct a copy to be made at the expense of the applicant, and shall with all convenient speed return the original, retaining the copy."

(b) A register shall be maintained in Form 34 in which the particulars regarding records sent to Court and to other offices shall be entered. The entries in this register shall be verified once in six months in January and July each year and on the occasion of transfer of custody by the Registering Officer who shall sign a certificate appended at the end of the register in token of verification.

Where records of evidential value are filed in Courts or handed over to courts, Registering Offices should invariably insist on every item being checked and where possible stamped with the Court seal, and obtain acknowledgment from a responsible officer of the Court concerned to that effect.

(c) In respect of a record sent to Court or other offices but not received back within six months from the date of its transmission, the Sub-Registrar or the District Registrar as the case may be, shall remind the Court or the officer concerned for its return and continue reminding till it is got back.

(d) The following is an extract from the proceedings of the High Court of Judicature at Madras. R. Dis. No. 238 of 1947, dated 24th June 1947:-

"…. The High Court therefore directs that the instructions in High Court Dis No. 733 of 1906 for the safe preservation of the produced records while in the custody of the Courts should be strictly observed and that they should be returned, when no longer required, in a sealed packet through a responsible person of the Court and not by post, or by railway parcel"

1088. In all cases in which Government records have to be produced in the High Court, they should be forwarded to the Law Officer concerned for scrutiny and production in the Court. This procedure shall be followed irrespective of whether or not Government are a party or represented by counsel.

The Officer concerned shall inform the Registrar, High Court, that the document will be produced through the Law Officer concerned.

1089. (i) Neither the record clerk (Attender) nor the Assistant or Junior Assistant in charge of the work relating to the maintenance and issue of records in District-Registrar's Office should be allowed to be seated inside the record room. Whenever any record is
required, the record clerk should pick out the record from the record room in the presence of the Junior Assistant or Assistant in charge of the record room and restore the record similarly in its proper place when it is returned. No record rack should be kept open needlessly.

(ii) Whenever record is taken out in the Sub-Registry offices, as the case may be, should be closed and the keys returned to the Sub Registrar forthwith.

**Issue of Records**

1090. Paragraph 104 of the District Office Manual is extracted below and the procedure laid down therein should be followed:

104. Issue of records - The staff of the office are not to enter the record room and take out records for themselves. They must obtain records required for reference by sending the prescribed printed requisition slips properly filled in to the record-keeper. On receipt of the requisition slip in the record room the record-keeper will see that the records are promptly taken out, that the slips are put in their places and that the records issued are entered in the record issue register. The record issue register and the records taken out will then be sent to the concerned clerk who will at once acknowledge the receipt of the records in the register and return it to the record-keeper. When the record-keeper received the records back, he will see that their receipt is duly entered in the record issue register and that the requisition slips are returned forthwith. In case the record wanted is not found, the requisition slips should be returned to the concerned clerk with an entry to that effect. The clerk must return records that have been taken out for reference directly they are done with. The record-keeper is solely responsible for the proper maintenance of the record issue register and he must see that the records taken out of the record room are not kept by clerks unnecessarily.

1091. (i) A record issue register (in form C.F. 25) shall be maintained in every registration office for the issue of records required for the day's work. The Sub-Registrar will be solely responsible for the issue of any records from the record room of the office and their restoration in the record room immediately the need for the record ceases.

(ii) In the District-Registrar’s office a separate Record Issue Register should be maintained for issue of records of Administrative Section from record room and restoration in record room. Instructions contained in paragraph 104 of the District Office Manual should be strictly followed [Order 1090] Requisition slips should be obtained from the persons concerned whenever a disposed of file is issued from records. Such requisition, slips should be kept in the bundle concerned in respect of the files issued. No file should be issued without obtaining the requisition slip. The record issue register should be submitted for scrutiny to, the Head Clerk, the Joint Sub-Registrar and the District Registrar at prescribed intervals with running note file.

(iii) As prescribed in paragraph 104 of District Office Manual, the record-keeper in a District Registrar's Office should prepare on the first of every month an arrear list for each person for all records which have been absent from the record room for more than three months together with the name and designation of the person to whom each record was issued and the date of its issue. He should furnish extracts from this list to each person and get their replies promptly and also get all requisition slips over three months old renewed. The record keeper should also prepare a consolidated record arrear list and submit it through Head Clerk and Joint Sub-Registrar I to the District Registrar on the 10th of every month [Order 1434].
1092. The District Registrar and the Joint Sub-Registrar I should visit the record room in the District Registrar's office frequently and exercise proper control over it. The District Registrar should also ensure that all records of Administrative Section are kept separately in record room without being mixed up with the records of Original Registration Branch.

**Unclaimed Documents, etc**

1093. (a) In every Registration office, a register shall be maintained to show all documents, registered or refused, lying unclaimed for which safe custody fee is leviable and attested Power-Of-Attorney remaining unclaimed for over a fortnight and certified copies and encumbrance certificates which are returned undelivered by the post office every year in September, a list of all documents attested Powers-of-Attorney, encumbrance certificates and certified copies which are to be destroyed in January in the succeeding year, shall be published in the District Gazette. A copy of this list shall be exhibited on the notice board of the office.

(b) The list shall be prepared in the language of the sub-district.

(c) When certified copies and encumbrance certificates are required to be delivered in person, a note shall be entered at foot of the receipts that unless taken delivery of within a week from the date on which they become ready for delivery, they will be sent by post service unpaid.

(d) A list of certified copies and encumbrance certificates made ready for delivery shall be posted in the notice board of the office. The list shall be prepared each day before the office is closed and it shall show the numbers of the copies and encumbrance certificates and the names of the persons to whom they have to be delivered. The list shall be affixed to the notice board immediately after the office opens next day. After the expiry of the prescribed period, the list shall be removed and the copies and encumbrance certificates, if any, remaining unclaimed, shall be sent to the applicants by post Service unpaid.

1094. The registering officer shall point out to, the parties the risk involved in sending certified copies and encumbrance certificate by service unpaid post as the department cannot be held responsible for loss in transit and impress upon them the advisability to take delivery of the certified copies and encumbrance certificates promptly when ready, or have them sent by registered post.

1095. When checking the figures relating to Unclaimed Documents in the report of progress of work, the District Registrars shall examine how far advantage is taken of the system of return of documents by post (Registration Rule 109).

1096. Documents destroyable under section 85 of the Act shall be destroyed once in a year during the first working week in January. The destruction shall be by burning.

**RECORDS**

1097. The instructions in Order 1084 (i) regarding destruction of records by an assistant placed in charge of a sub-office during short vacancies apply mutatis mutandis to the destruction of unclaimed documents.

1098. A list of unclaimed documents which are liable to be, so destroyed shall be submitted (Form 35) by each Sub-Registrar to the District Registrar on the 15th October in each year. Certified copies, including, copies of wills and of authorities to adopt, attested powers-of-attorney and certificates of encumbrances lying unclaimed for over two years
shall be included in this list. Each list will be returned in original with the orders of the District Registrar and it shall be eventually filed in the office to which it relates.

1099. The two Jean mentioned in section 85 of the Act as the period after which a document may be destroyed, shall be reckoned in the case of a document which has been registered from the date of its registration, in the case of a document the registration of which has been refused, from the date of refusal, and in the case of an attested power-of-attorney, from the date of its attestation.

1100. (a) No document or an attested power-of-attorney of which the destruction is authorized by Section 85 shall be destroyed without the previous sanction of the District Registrar and until a notice has been issued in writing to the party entitled to received the document of the power-of-attorney informing him of the destruction that is to take place.

(b) The destruction shall, when and if sanctioned, take place in the presence of the registering officer.

1101. (a) When a registered document is destroyed, a note recording its destruction shall be entered in the register book at the foot of, the copy of the document.

(b) When a document, the registration of which has been refused, is destroyed, a similar note shall be recorded in Book 2.

(c) When an attested power-of-attorney is destroyed a note recording its destruction shall be entered at foot of the abstract of the attested power-of-attorney filed in the power-of-attorney file.

(d) In each case, the note shall record the fact that the document or the power-of-attorney has been destroyed under, the sanction of the District Registrar and after notice duly issued to the party concerned. It shall be signed and dated by the registering officer.

1102. The final notice referred to in Orders 1100 and 1101 shall be sent to the party concerned as soon as the proposal for the destruction of a document, attested power-of-attorney, certified copy or encumbrance certificate, has been sanctioned by the District Registrar.

1103. When a certificate of encumbrance or, a certified copy is destroyed, a note similar to that prescribed in Order 1101 shall be entered in Account D, in the column delivered or despatched by post" and in the case of the former, such a note shall be entered in the office copy of the encumbrance certificate also.

1104. (11) The date of destruction of a document followed by the word “destroyed” shall be entered in Account A in the column, “Date of return”.

(b) The date of destruction of an attested power-of-attorney followed by the word “destroyed” shall be entered against the entry in Account B in the column “Cross Reference”

1105. (a) Wills and unopened covers containing wills received by post which are not registered or deposited under the provisions of the Registration Act, 1908, and lying unclaimed in District Registrar's Office shall, in the same manner, as documents, etc" be destroyed with the previous sanction of the District Registrar after the expiry of a period of five years from the date of their receipt in the offices concerned. A list of such wills and covers shall, with the available information, be published in the District Gazette in the same manner as in the case of documents unclaimed and a final notice shall be issued, to the party or parties concerned wherever possible, as laid down in Orders 1100 (a) and 1102.
(b) In the case of the wills and unopened covers mentioned in clause (a), a note regarding their destruction shall be entered in the remarks column of the register of Sealed covers against the concerned entries. The instructions, contained in Order 1101 (d) apply to cases covered by this order.

(c). With a view to facilitate the observance of the formalities preliminary to the destruction of the wills and unopened covers containing wills referred to in clause (a), register designated “Register of Wills and Unopened Covers Containing Wills Received by post” shall be maintained in each Registrar’s Office in Form 36.

1106. The offices of District-Registrars and of Sub-Registrars accordance with type designs prescribed by the Government.

1107. The head of each office is answerable for the up-keep of the office building and it’s general condition. The District Registrar may delegate this responsibility, to his Joint-Sub Registrar I.

1108. A notice in English and in the local language prohibiting spitting on the office premises shall be put up in a prominent place in each office.

1109. The creation of any adverse easementary rights prejudicial to the enjoyment of the office building shall be watched for and a report submitted to the proper authority whenever any such event occurs.

1110. Arrangements shall be made for having the top of the building swept clean frequently in order that rubbish, fallen leaves, etc., may not accumulate and block the weep holes and stagnate rain water in the terrace.

1111. The expenditure on ordinary repair is normally intended to keep the buildings in efficient condition so as to necessitate a minimum expenditure on special repair. The timely closing of a small leak, or plastering of patches on the walls or the flooring have to be attended to under ordinary repairs. Neglect of these will lead to a rapid deterioration of the, building necessitating heavy expenditure under special repairs.

1112.(a) District Registrar and Inspector of Registration Offices shall inspect all the buildings in their districts at the time of the annual inspection of the offices and add a paragraph regarding their condition in Part I of their inspection reports.

(b) If for any reason, after inspection it is considered that investigation by an Engineer is necessary, the District Registrar shall after obtaining the permission of the Inspector-General move the Executive Engineer of the Public Works Department to depute a suitable officer to inspect the building. If however in the opinion of the District Registrar the matter is urgent, he may address the Executive Engineer without the previous permission of the Inspector-General and inform the Inspector-General at once of the action taken by him.

1113. In respect of buildings borne on the registers of the Public Works Department, District Registrars shall, not later than the 1st June each year, send a report to the Superintendent Engineer specifying the nature of the repairs carried out, and the amount spent during the preceding official year.

1114. As a general rule, materials obtained from the dismantlement of buildings when undergoing repairs will be disposed of by the officer who carried out the works, but their value will be credited to the Public Works Department if the building from which, they are obtained is borne on the Public Works Department register.

Proposal for construction or extension of Buildings
1115. When reporting on the construction of a new building or on the proposed extension of an existing building or on any addition to an office, the District Registrar shall refer to any previous correspondence on the subject including all remarks on the subject made by inspecting officers. He shall also indicate the number of registration for the last three completed years, and the number of, the members of establishment employed. Requirements such as compound wall, a well, a parties shed and a latrine shall also be considered.

1116. Proposals for the extension of an existing building shall be accompanied by SA sketch and site plan, the former showing the dimensions of the rooms and the position of the doors and windows and the number and position of the almirahs and record racks the proposed extension being shown in red.

**Compound Walls**

1117. (a) A compound wall in brick and mortar shall not, except in special cases be included in the estimate for a sub-registry office or be proposed for construction as new work, as the outlay is generally out of all proportion to the cost of the building itself. A mud wall with it the coping, a gateway and gates, and a sloping ditch on the other side of the wall will suffice in many stations where the rainfall is not excessive. In places where me rainfall is heavy, a hedge such as an aloe, or presopies hedge or a fencing of plain or barbed wire can take the place of the mud wall.

(b) Proposals for the erection of a compound wall shall state:

   i) the area proposed to be enclosed and the perimeter of the wall; and

   ii) whether there are any other public offices in the vicinity; and if there, are whether those offices have a compound wall either separate or in common with the registration Office or whether there are proposals in contemplation for erecting compound walls for these offices.

**parties shed**

1118. Applications for the construction of parties sheds shall contains information in the points mentioned below:

   (1) The average number of parties resorting to the office daily during the season of heavy registration, and the largest number that attend on any single day;

   (2) the area of the verandah and the direction which the office faces;

   (3) the existence of shady trees in the compound or close to the office and of other places of shelter;

   (4) whether there is space in the office compound or any Government land next to the, office for the erection of a. shed, or whether private land will have to be acquired and if so; the approximate cost:

   (5) a. sketch showing the position of the registration office and of other offices in the vicinity and of the proposed site; and

   (6) in cases in which the office is in the neighbourhood of another public office whether a parties shed is attached to the latter and if so the reason for a separate shed for the registration office.

**Urinal or latrine**

1119. The department does not undertake to provide a latrine or urinal for the registering public. These are provided wherever necessary for the use of the staff of a registration office.
1120. When an application is made for the construction of a latrine or urinal the report shall state:-

(i) whether there is any urinal or latrine in the neighbourhood attached to another office and if so, why it cannot be used by the Registration office;

(ii) whether it is practicable to arrange for conservancy, cleaning charges; and

(iii) whether provision will be made for separate arrangements for the use of women members of the staff, if any.

1121. Applications for a well shall indicate :-

(i) whether there is near at hand any public or private well to which access can be had, and if there is, the distance also whether there are water courses near the office and the distance; and which water is obtained for filling the fire-buckets.

Cement slabs for notices

1122. In all offices notice boards will be constructed in cement in the front wall in the form of a tray some 4 inches deep to receive notices.

Gate posts as sign-boards

1123. The gate-posts or gate-pillars, where they exist, frequently, admit of the name of the office and the functions of the registering officer being inscribed on them obviating the use of separate sign-boards. District Registrars shall, whenever the Public Works Department carry out repairs to buildings which lend themselves to such an arrangement, suggest the introduction of stone slabs into the gate-pillars for the purpose.

Telephones

1124. The District Registrars' Offices are provided with direct Line telephones. The charges are debitable to “15. Registration fees-b District Charges-5. Office Contingencies.


1125. In the case of telephones supplied by the Government Telephones Department, bills for telephone and trunk call charges, should be made in cash or cheque, irrespective of, the amount in the bill. The following procedure shall be followed for the settlement of the telephone bills -

(i) Madras City -The original of the telephone bills of Government departments (relating to Government office and officers) in the City should be presented along with the contingent bill to the Pay and Accounts Officer by the concerned departments and cheque drawn in their favour. The concerned departmental officer should thereupon endorse the cheque in favour or the Reserve Bank of India Account, Madras Telephone, and send it to the Accounts Officer, Madras Telephone district along with the remaining two copies of the telephone bill. The Accounts Officer after retaining one copy with him, shall return the other copy to the departmental officer, along with a separate receipt.,

(ii) Mofussil - (1) the payments in respect of bills for telephones working for Government departments in the mofussil, excepting those under the jurisdiction of the Tiruchirappalli Engineering Division, may be made by crossed cheques drawn in favour of the Reserve Bank of India Account-Accounts Officer, Telephone Revenue, Madras Circle, and ***

(ii) the payments in respect of bills for telephones working for Government departments under the jurisdiction of the Tiruchirappalli Engineering Division be made by
crossed cheques drawn in favour of the “Accounts Officer, Telephone Revenue, Tiruchirappalli Engineering Division, Tiruchirappalli”.

**Plans**

1126. When examining plans received from the Public Works Department, the undermentioned instructions shall be borne in mind ;-)

(i) Record rooms should have nothing inflammable in their construction, i.e., roof trusses and framing, and the record rack should be of iron.

(ii) There should be no access to the record room except through the Sub-Registrar's hall,

(iii) Window frames should be provided with 3/4 inch iron ball;

(iv) The windows of office rooms should be provided with glazed as well as paneled shutters.

(v) The windows of record rooms should be provided with expanded metal of close meshes and sun shades, the latter being dispensed with in the case of the rear walls.:

(vi) The doors should be provided with strong bolts, the locks of the several doors being of different patterns and not such as can be opened with one and the same key.

(vii) A wooden railing should be provided for the dais of the registering officer wherever possible.

(viii) Wire-fencing when provided may be of either plain or barbed-wire.

(ix) For all Government buildings other than official residences, padlocks which are not fixtures are supplied by the department occupying the buildings.

(x) Plans received from the, Public Works Department shall be kept and repacked in the same way as when received.

1127. District Registrars shall scrutinize the detailed plans and estimates thoroughly before submitting them for the Inspector-General's counter-signature since alterations and additions after the acceptance of the detailed plans and estimates lead to difficulties.

**Forecast of requirements**

1128. (a) District Registrars shall submit so as to reach the Inspector-General by the 1st June in each year a list of works (including buildings) sanctioned or proposed for construction in their districts by the Public Works Department in the next official year together with a subsidiary statement showing the progress made in the several works which had been included in the previous requisitions to the Public Works Department.

The list shall be arranged in the order of urgency and against each item shall be entered the Government order or the proceedings of the Inspector-General sanctioning the preparation of plans and estimates or approving the construction.

(b) Along with this list a statement shall be submitted in Form 37 showing the offices for which iron record racks (Order 1129) are required, arranged in order of urgency. Rough plan of the record rooms of the offices in question showing the dimensions and the position of the doors and the windows shall accompany the statement.

1129. The number and description of iron record racks shall be calculated on the undermentioned basis : -
<table>
<thead>
<tr>
<th>Offices.</th>
<th>Description of racks</th>
<th>Large size.</th>
<th>Smaller size.</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Registrar Office</td>
<td>12 feet combined rack with 3 shelves (1' 10 ½&quot;) and shelves (1' 5&quot;). Total height 13 11 ½</td>
<td>360</td>
<td>800</td>
</tr>
<tr>
<td>Sub-offices</td>
<td>12 feet index rack with 9 shelves (1' 5&quot;). Total height 14 feet.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8 feet combined rack with 2shelves (1' 10 ½&quot;) and 3 shelves (1' 5&quot;)</td>
<td>160</td>
<td>320</td>
</tr>
</tbody>
</table>

The top compartments of the racks shall be joined with one another with cross pieces.

1130. Closed type of iron record racks are not permissible. Only racks with doors and sides of expanded metal shall be installed. Besides being costly closed type of record racks are unsuitable for the proper preservation of records, as they do not let in sufficient light and air. District Registrars shall address the Public Works Department, only for the provision of iron record racks with sides and doors of expanded metal and ensure that the closed type of record racks are not erected on any account.

Correspondence with the Public Works Department

1131. Sub-Registrars shall not correspond with the officers of the Public Works Department as regards buildings under construction. Any representation they may have to make shall be submitted to the District Registrar.

Repair, and improvements to buildings

1132. Paragraph 229 of the Public Works Department Code is extracted below :-

Every public building should be provided with all necessary fixtures by the Public Works Department, which should also repair these fixtures periodically. All petty repairs of fixtures and the replacement of broken glass in doors and window, required in the intervals between the periodical repairs should be carried out by the officer in charge of the building.

Note; (1) Matting for floors rattan blinds or checks, lock. for outside doors, etc. will not. Be treated as fixtures to be provided by the Public Works Department. except in the case of residential buildings, or which plain and inexpensive matting. etc., will be treated. as fixtures to be provided by the Public Work Department.

(2) No pandal. may be erected or maintained for residential buildings as State expenses, except for the reception of the Governor in which case the charges, are debitable to civil estimates.

1133. At the time of inspection of an office by the District Registrar or the Inspector of Registration Offices a memorandum shall be placed before him indicating the
improvements and repair considered necessary. The orders passed on this memorandum will be embodied in the inspection notes.

1134. In every District Registrar's office, a register shall be maintained (Form Regn. II-103) with an opening for each office in which shall be entered particulars regarding the first construction of a Government building for the office as also every subsequent work of petty construction and repair including white-washing. The entries in the first three columns shall be made on the District Registrar's satisfying himself personally as to the requirements at the time of his inspection of the office or on proved necessity for the construction or the repair based on the representations of, the Sub-Registrar.

1135. (a) The District Registrar shall obtain the previous permission of the Inspector-General before addressing the Public Works' Department regarding original works including petty works, or repairs to buildings which involve structural alterations or repair to roofs which are not confined to trifling items.

(b) Such previous permission is however, not required for petty and annual repairs which require professional skill, and therefore have to be executed by the Public Works Department.

(c) On receipt of an estimate from the Public Works Department the District-Registrar shall, after satisfying himself that the estimate provides for all requirements submit estimates for works falling under Clause (a) to the Inspector-General for counter signature and countersign estimates for works falling under clause (b) and forward them to the Public Works Department for execution.

1136. (a) The undermentioned procedure has been prescribed for adoption in, the execution of petty "Works and repairs on civil buildings :-

(1) The construction of Petty, buildings and the execution of ordinary repairs to all civil buildings up to a limit of Rs. 5,000 shall ordinarily be undertaken by the departments using or requiring them, out of the funds placed at their disposal in the Civil Budget.

Note :- When a building is occupied by more than one department, the department for the purpose of the above rule will be the Revenue department if it be one of the occupants, and if not, the Government department occupying the major portion of the building, to be decided in each case by the Superintending Engineer concerned. Petty internal repairs may, however, be carried out by, and at the cost of the occupying departments.

(2) When the works described in Rule (1) above involve structural alterations and additions to buildings in charge of the Public Works Department, civil officers should obtain the concurrence of the Executive Engineer to such alterations and additions and should also communicate to the Executive Engineer the actual cost incurred so that the capital accounts of the buildings may be correctly maintained.

(3) When the works undertaken by civil officers do not involve structural alterations, or additions, to building in charge of the Public Works Department, such officers shall not require the services of officers of the Public Works Department unless in their opinion the works require technical advice of a skilled nature or professional supervision.

The reasons for their reaching this opinion should in every case be communicated to the Public Works Department officer, whose assistance is requisitioned. If, however, the Public Works Department officer is of opinion that the work does not requires such skilled
advice or professional supervision, he may return the requisition with full reasons for his opinion.

(4) In the case of a building occupied partly by a, local board office along with one or more Government offices, the cost of the annual repair should not exceed 1 1/2 per cent or any other rate that may have been sanctioned on the capital cost of the building.

(5) Rules (1) to (4) above do not apply to the following buildings the maintenance and repairs of which, irrespective of the cost, devolve on the Public Works Department:

“All buildings in Madras City (excluding) (certain) City State Hospitals Vide, Note under 5 (iii) below the Penitentiary and the Government Press to which rules (1) to (4) apply, subject in the case of the Government Press to a limit of RR, 100).

Paragraph 97 of the Public Works Department Code.

(b) In order to enable the Public Works Department to keep correct the register of building in their charge, the actual cost of petty constructions, executed departmentally shall be intimated by the District Registrar to the Executive Engineer after execution of any such work.

(c) For the classification of the expenditure on account of petty construction and repairs, the instructions in local Rulings 2 and 3 under Article 32 of the Madras Account Code (First edition) should be followed”.

1137. (a) Estimate for works of petty construction and repair to be executed departmentally shall be prepared in the Registration Office concerned. Re-estimates shall be sent to the local section officer of the Public Works Department for verification of the rates before they are submitted to the District Registrar.

(b). Subject to the existence of budget provision, District Registrars are authorized to sanction estimates for such works costing not more than Rs. 250.

(c) The power delegated to District Registrars by clause (b) does not extend, to additional buildings such as latrines, urinals or wells. Proposals regarding such additional buildings, whatever their cost may be and whether the work is to be carried out departmentally or through the agency of the Public Works Department shall be submitted to the Inspector-General for sanction accompanied by site plans showing the position not only of the main building but also of out-houses, latrines and any other adjacent structures.

(d) Petty works such as annual white-washing or color washing including patch-plastering of walls and floors, painting masonry walls, repairing leaky roofs, renewal of broken glass panes bolts and hinges, petty repairs to doors and windows, ventilators and such other minor petty repairs should be executed by the departments concerned without reference to the Public Works Department. In cases of doubt, the advice of the nearest Public Works Department officer may be obtained.

(e) Works of petty construction and repair to be executed departmentally shall be undertaken as funds permit. District Registrars shall, for this purpose, examine the register prescribed by Order 1134 at the beginning of each official year and allot funds for the execution of the works in the relative order of their urgency, reserving a portion of the grant for unforeseen contingencies. Immediately the grants are distributed, the work should be commenced and carried out expeditiously.

(j) The instructions in the Tamil Nadu Financial Code should be followed in the matter of procedure, relating to the execution of works assigned: to civil departments.
As soon as a work is completed, a report in Form C. 136 shall be submitted by the Sub-Registrar to the District Registrar. It should show the name of the work, the sanctioned number and date, the amount of sanction and actual expenditure incurred, in any case in which the work differs from the estimate, the orders of the District Registrar shall be obtained before final payment is made to the contractor. As regards works completed in accordance with the sanction, the completion report shall be forwarded by the District Registrar direct to the Accountant-General irrespective of the amount of the estimate, while in respect of works the actual expenditure on which is in excess of the sanctioned estimate, the completion report shall be forwarded through the sanctioning authority, the excess expenditure being explained in the completion report and the sanction of the authority competent to incur the total expenditure being recorded therein. Details regarding the amount and the date and place of encashment of the contingent bill relating to the completion report shall be entered in it.

Every important work of repair or improvement, whether executed departmentally or through the Public Works Department, shall be entered in Statement of the History of Office.

When any work sanctioned for execution by one department is likely to involve operations in areas under the control of another department of Government, intimation of the fact shall be given to the head of the department concerned. An officer carrying out any such work shall not enter on land of the occupation of another department without first referring the latter department to his authority for so doing.

(a) The Inspector-General has been empowered to accord administrative approval to proposals for improvements to existing residential buildings up to a limit of Rs. 500 in each case, provided that the standard rent will not exceed 10 per cent of the average pay of the class of tenant for whom it is intended.

(b) The above delegation does not apply to rent-free quarters or to proposals for acquisition of land for additions to the compounds of residences whatever the value of the land may be.

Electrical works

Electrification shall form part of all new building programmes non-residential and residential. As a general rule one fan of 56" sweep should be provided for every 300 square feet in all new non-residential buildings where a minimum clerical staff of five is working.

The following procedure is laid down for the preparation of estimates for an execution of electrical works:-

Estimates - In all cases of extensions and improvements to existing buildings or the construction of new buildings in places where there is a public supply of electricity or where the supply of electricity to residential or non-residential buildings has been authorized by Government, the approximate estimates should include provision for electric installations if such installation in the buildings are considered necessary. After technical sanction is accorded to the building portion of the estimate, the Executive Engineer will forward to the Electrical Engineer, a complete set of the sanctioned detailed plans. The Electrical Engineer will, thereafter, in consultation with the department which occupies or is to occupy the building, prepare detailed plans and estimates for the electric installations and obtain the sanction of the competent authority thereto without delay. When the building work is nearing completion, the Executive Engineer concerned will advise the Electrical Engineer at least two months in advance of the date from which electrical work
can be commenced. On receipt of such information, the Electrical Engineer will take steps to start the work without delay, after obtaining the necessary allotment of funds.

Execution Original works Private agency should be employed wherever possible for the carrying out of all original works including minor works. Departmental construction, which involves the accumulation of stores and the employment of special establishment, should be avoided. Tenders should be invited in all the cases.

Repairs (maintenance) - Wherever private agency is available it should be employed.

Tenders should be invited for the purpose, Departmental maintenance should be resorted to only where no reliable firms tender, or where their tenders are excessive Departmental repairs should, as a rule, be confined to small items. In all cases, the contractors should be required to base their tenders on proper specifications, etc., of the department.

In places where electric supply is available to the public, payments may be made in advance for service connexion to Government buildings, if the supply agencies demand such advance payment.

1143. The authorities empowered to sanction the installation of electrical work in the case of residential and non-residential public buildings are specified in Paragraph 441 and 442 of the Public Works Department Code.

1144. The Chief Engineer, Public Works Department (General) has been empowered, to sanction expenditure up to Rs. 1,000 in respect of first installation of electrical works of a residential building and up to Rs. 5,000 in case of a non-residential building subject to the standard laid down in G.O. Ms. No. ~773, Public Works Department, dated 5th October 1960.

1145. The Public Works Department will be responsible for the electrification of buildings constructed by it. The administrative department concerned should however, intimate their requirements in this regard to the Public Works Department immediately the building work is started. (G. O. Ms. No. 13/16. Public Works, dated 13th May 1963.)

1146. The advantages of using florescent lamps are pronounced especially in large installations where ordinary lamps of 100 Watts or over require to be used. Though the initial cost of florescent lamps will be higher than that of ordinary electric lights, the annual recurring expenditure inclusive of the electrical energy consumed will be less especially in cases where installation on a large scale is required. When additional lights are required to be provided in Government offices there is no objection to the installation of tube lights bearing the above conditions in mind. However, the existing ordinary lights shall, on no account be replaced by tube lights.

1147. Compounds of office buildings shall not ordinarily be leased out for cultivation, and usufruct of existing trees shall be sold by public auction and the proceeds credited to the head “XV. Registration fees.”

1148. (a) In case a District Registrar is of opinion that it is desirable to grant a licence for the cultivation of compounds of registration offices, he shall obtain the approval of the Inspector-General before taking any action in the matter.

(h) An agreement in the prescribed form (Appendix XXX) shall be duly drawn up and submitted to the Inspector-General for signature on receipt of orders from him in this regard.

(c) The agreement shall be registered at the expense of the licensee.
1149. Licenses for the use of compounds in favour of clubs intended for providing recreation to Government servants may be granted, if circumstances permit. District Registrars shall obtain the previous approval of the Inspector-General before entering into any correspondence in this matter. The rules regulating the issue of such a licence are contained in G.O. No, 2051, Revenue, dated 18th September 1936, extracts from which are published at pages 48 to 50 of the Registration Gazette, Volume XXIV.

1150. (a) When there is sufficient space in the office compound, trees shall be planted and the services of the peons utilized for the purpose of watching and watering them. Officers should be guided in this matter by the following information afforded by the Government Botanist:

“The trees planted in different districts of the Presidency will of necessity be very different. The main factor is water in the soil and sub-soil.

“Generally speaking, no great danger need be feared if the trees are planned 30-40 feet away from the building, but should avoid all trees of the banyan type, as these will send their roots for long distances in search of the lime in foundations of which they are extremely fond.

“I have found no trees so generally satisfactory, even in dry places, as the rain tree Pithecolobium Saman (Tungu munji maram-Tamil). It closes its leaves at nights and lets the air through, while in the sun spreads them out and forms a dense shade, Peltophorum ferrugineum (Simai Konnai or samponavaram-Tamil) is also a very hardy and good tree. Albizia lebbek (vagai, kattuvagai-Tamil, pedda luchiram, darshanam -Telugu) is hardy and but for its unsightly pods at fruiting time is also quite ornamental.

Odina wodier (Udiyan-Tamil, vedi gampana Telugu, wodier maram-Malayalam) grow very rapidly from cuttings, if there is sub-soil water, but is not a large tree. Tamarinds are good trees but slow in growth. Mangoes cannot be beaten for good den- lateral and overhead shade.

If there is any doubt as to suitable trees, there can be no better guide than the trees already in the neighbourhood. These will be the best guide as to what trees will grow in any particular locality.

(b) Steps should be taken by the District Registrars and Sub-Registrars to have as many trees as possible planted and reared in their office compounds, consistent with the safety of the office building.

1151. The sale-proceeds of trees felled in the compound of a public office are treated as Miscellaneous receipt on account of Public Works Department if the trees have been felled in the course of execution of works by that department. In other case, such sale proceeds are credited to the department to which the cost of maintenance of the compound is charged.

1152. (a) The occupant of a Government building or residence shall be responsible for the proper care and upkeep of the trees, shrubs and hedges in the compound and he shall also see that the compound is kept in proper order.

(b) No trees or main branch of a tree shall be cut without the concurrence of the Executive Engineer.

(c) The ground of the compound shall not, without the concurrence of the Executive Engineer, be broken for any purpose except that of “gardening” in the ordinary sense of the word, and this sense shall not include the digging of pits, ponds or \(\sqrt{v}\) for watering purposes.
Bushes and shrubs planted in the ground are the property of the Government and may not be cut down or removed from the compound without the concurrence of the Executive Engineer; but his concurrence shall not be required for such cutting down, uprooting or trimming of any bush or shrub or lopping of any tree as may be necessary for the proper maintenance of the garden.

Vacated Buildings

1153. Whenever a public building which is not borne on the registers of the Public Works Department falls vacant, it should be handed over to the custody of the Revenue Department by the occupying department. If it is considered desirable for any special reasons, to transfer the building to the charge of the Public Works Department, orders of Government should be obtained. Public buildings borne on the registers of the Public Works Department should be handed over to the Public Works Department when vacated.

1154. (i) Whenever a Government building (residential or non-residential) is likely to fall vacant the occupant of the building immediately before the actual vacancy occurs or the head of the office to which the occupant belongs, should, on the date on which the building falls vacant, give notice of the vacancy direct to the Chairman of the municipal council concerned or the Commissioner of the Corporation of Madras or the President of the panchayat board concerned, as the case may be, a copy of such notice being simultaneously sent to the Executive Engineer of the division concerned to enable him to claim remission. The head of the office mentioned above shall take similar action on the first day of every succeeding half-year, if the building continues to be vacant even then. The Executive Engineer shall thereafter, in due course, claim remission of municipal or house-tax in cases when the vacancy lasted for thirty or more consecutive days under section 87 of the Tamil Nadu District Municipalities Act, 1920, or section 105 of the Madras City Corporation Act, 1919; or for sixty or more consecutive days under section 120 (4) (iii) of the Tamil Nadu Panchayats Act, 1958 as the case may be. The officer paying the tax for a vacant building should ascertain that remission of tax has been claimed for the period that the building was vacant.

(ii) In the case of vacant buildings which are taken over by the Public Works Department from other departments and which continue to remain in the charge of the Public Works Department, it shall be the duty of the section officer concerned to give the necessary notice of the vacancy of the buildings to the local body concerned immediately they are taken over and thereafter on the first day of every half-year, if the buildings continue to be vacant when a copy of such notice being simultaneously sent to the Executive Engineer concerned.

1155. (i) Under section 107 of the Madras City Corporation Act, section 105 (1) (a) of the Tamil Nadu District Municipalities Act and section 120 (4) (iv) of the Tamil Nadu Panchayats Act, 1958, intimation should be given to the local body concerned about the construction of a new building or the reconstruction of a building within fifteen days from the date of completion or occupation whichever is earlier. This intimation shall, in the case of buildings (residential and non-residential) on which the Public Works Department will have to pay the property-tax, be given by the Executive Engineer concerned. In the case of other buildings, on which the Public Works Department will not have to pay the property-tax, the intimation to the local body shall be given by the occupants or the heads of offices who will have to pay the tax on the buildings.

(ii) In order to avoid delays in the assessment and payment of municipal taxes on new buildings, constructed by the Public Works Department, the Corporation or the local
body as the case may be shall be informed by the Executive Engineer of the cost of a building within six months of its completion. In case where it is not possible to close the accounts of a work within six months of its completion, provisional figures of cost, as far as can be made out at the time, shall be given by the Executive Engineer so that the assessment may be calculated on these figures subject to revision when the final figures of cost are available.

1156. With a view to avoid disputes in respect of claims for remission of tax in the case of vacant Government buildings in charge of the Public Works Department, heads of offices shall obtain and file the acknowledgment of the executive authorities of the local bodies for the receipt of notices of vacancy of buildings given by them and claim vacancy remission within the time allowed.

1157. In order that officers who pay tax on public buildings may be aware of the quinquennial revision of values by the Public Works Department, the Executive Engineer who revalues the building has been required to communicate to heads of offices concerned the revised valuation amounts.

1158. (a) The rules regarding the payment of taxes on public buildings are laid down in Article 120 of the Tamil Nadu Financial Code.
(b) The mode of payment by book adjustment shall be adopted wherever possible.

Rented Buildings

1159 All the departments of the State and Central Government in State of Tamil Nadu shall be deemed to be engaged in an essential service for the purpose of Sub-Section (4) of section 10 of the Tamil Nadu Buildings (Lease and Rent control) Act 1960 (G. O. Ms. No. 3440, Home, dated 27th October 1960.)

1160. The rent for a private building hired for the use of a Government department is disbursed by the department concerned and the responsibility for giving timely notice to the landlord that the building will not be required for Government purposes after a specified period rests with the chief departmental officer in the district.

1161. While arranging for taking private buildings on lease for locating registration offices, District Registrars should ensure that there is no access to the record room except through the Sub-Registrar's hall.

1162. In all cases where buildings belonging to private parties are proposed to be taken on rental basis for locating Government offices on the ground that no suitable Government buildings are available for locating such offices, the Heads of Offices who actually arrange for the renting of private buildings for Government purposes should submit in duplicate information as required in the pro forma given in Appendix XXXI. The Executive Engineer, Public Works Department, or the Executive Engineer (Buildings) as the case may be, should furnish the required certificate with a copy of the pro forma duly filling in the items thereon relating to him, to the indenting officer relating one copy of the pro forma in his office. The Heads of Offices who submit proposals for renting of private buildings for the sanction of the Government should enclose the above certificate with the pro forma received from the Public Works Department Officers. (G. O. Ms. No. 1370, Public Works, dated 4th July 1967.)

1163. When a private building is rented, it should be rented on the condition that the rent will be paid on the first working day after each month's occupation and the rent should invariably be paid accordingly.
1164. Insurance against fire of private buildings rented by the Government is left to the option of the owner. If he insures the building, he should pay the premise out of the rent. The lease deed for any such building should make it clear that the Government are not liable for, damage caused by fire.

1165. Certificates regarding non-availability of Government buildings and reasonableness of rent should be obtained from the Executive Engineer (Public Works Department) concerned annually.

1166. In every case where a private building is taken on lease, a condition shall be embodied in the lease deed reserving to Government the right to terminate the tenancy at one month's notice.

1167. (i) No private building on a monthly rent of above Rs. 100 per mensem should be taken on lease for more than a year at a time.

(ii) In a case where the rent for a building exceeds the limit prescribed above the Head of the Department concerned shall obtain the sanction of the Government for the co, payment of the rent. He may, however, sanction the payment, of the rent for the subsequent years after satisfying himself that the necessary prescribed conditions are fulfilled. The sanction of the Government should be obtained for any enhancement of the rent originally sanctioned by the Government.

1168. When a portion of a building rented for office accommodation is used as residence, the renting or leasing of the building and the allocation of rent between, the residential and non-residential portion shall be governed by the following conditions :-

(i) When a private building is taken up, it's availability so far as accommodation and rent are concerned for the location of the office and occupation by the officer should first be considered.

(ii) Occupation of a portion of the building as residence should not (a) be detrimental to the condition of the office in the remaining portion and (b) endanger the preservation of records.

(iii) After the building is taken over, it should be suitably allocated for the office and residence and the rent for the two portions divided on a plinth area basis should be fixed by the Public Works Department.

(iv) Once the allocation is made, the officer concerned should be made liable to pay the full rent for the residential portion from the date it is occupied by him till the date he vacated it, irrespective of his pay and he should not be allowed to change the allocation unless there is an expansion or contraction of the office.

(v) When an officer to whom a portion of the building is allotted as residence is transferred out of the station and the portion of the building becomes vacant, it should be allotted to his successor.

(vi) If there is no officer occupying the post for which the portion is allotted and if it cannot be assigned to any other officer or office during such period, the portion of the building in question should be immediately released to the owner if the latter is agreeable to such, a course.

(vii) If the residential portion of the building is occupied by the family of an officer, even after his transfer from the station or if the officer stores his personal effects in the portion even after his transfer, he is liable to pay the full rent for the portion of the building till it is completely vacated by him.
Note: All heads of Departments have been authorized to permit, where it is absolutely necessary the Gazetted and Non Gazetted Officer under them to occupy as residence, a portion of the building already taken solely for Office accommodation if they are not able to find suitable accommodation elsewhere subject to the condition, that such occupation is temporary and does not exceed six months and that the terms of lease with the owner should be such as to allow the use of the building for any purpose and not solely for office purpose. Such occupation of a portion of the building shall in addition be subject generally to condition (ii), (iii), (iv) and (vii) prescribed for the taking of a building for both office and residential purpose.

116: If for any reason occupation of a portion of the building as residence exceeding six months the entire building should be deemed to have been taken even at the first instance for location of both office and residence and it should be seen that the conditions prescribed therefor are satisfied.

1170. The fee for registration of lease deeds in respect of private buildings acquired for use as registration offices shall be paid by the lessor. District Registrars while negotiating for leases shall arrange for the acceptance by the lessor of this condition. The lease deeds shall be drawn up in the form given in Appendix XXXII and they shall be registered immediately after the instrument is complete in all respects.

1172. To renew a lease, District Registrars should commence negotiations with the owners two months before the actual expiration of the term of the existing lease and issue a registered notice whenever necessary asking the owner to renew the lease for a further term on the same rent and conditions in accordance with the terms or the original lease deed.

1173. The Current and the immediately preceding lease deeds shall be kept in the iron safe and the old lease deeds shall be returned to the landlords and the acknowledgment obtained therefor. If the landlords do not want the old lease deeds, they shall be kept with the correspondence relating to the renting of buildings and destroyed after a period of twelve years from the date of execution if not claimed by the landlords in the meantime.

1174. The first charge for house rent shall be supported by a certificate from the Executive Engineer that a suitable public building was not available.

1175. In case where a private building is proposed to be taken on lease for use as a registration office, the opinion of the Executive Engineer shall be obtained whether the rent demanded is reasonable. District Registrars are not necessarily precluded from hiring a building the rent for which is in the Executive Engineer's opinion high, if circumstances warrant its being done. In cases in which District Registrars do not propose to accept the opinion of the Executive Engineer; the orders of the Inspector-General shall be obtained reporting to him fully the reasons for the District Registrar's views.

Fire Buckets and Fire Extinguishers

1176. The initial supply of fire buckets and fire extinguishers together with other appurtenances such as, stands, buckets, etc., as well as all renewals of, and repairs, to the fire buckets and fire extinguishers shall be made by the District Registrars concerned, such works being treated as assigned to the departments concerned. If in any case, professional skill or assistance is considered necessary, the Divisional Fire Officer shall be consulted with. When a building is occupied by more than one department the department for those purpose of (Order 1176), shall be the Revenue Department if it be one of the occupants. And if not the Local Government Department occupying the major portion of the building
to be decided in each case, by the Superintending Engineer concerned. If in such cases, it department of the, Central Government happens to be one of the occupants, the cost of the fire appliances supplied, or of the repairs thereto in respect of the portions of the building occupied by such department, shall be recovered from that department.

1178. (a) For purposes of the supply of ordinary fire appliances, building are divided into two classes I viz. -

(i) Ordinary buildings with low fire hazard, e.g., offices.

(ii) Ordinary buildings with high fire hazard, e.g. record rooms, store rooms and godowns.

(b) Scale fire fighting appliances :- (i) Ordinary buildings with low fire hazard
One 10 litre water bucket for every 100 square metres of floor area or part thereof and one 9 litre soda acid extinguisher for every six buckets or part thereof with a minimum of one extinguisher and two buckets per compartment of the building. The appliances shall be distributed over the entire floor area that a person shall not have to travel more, than 90 metres from any point to reach the nearest appliance. In special cases, approved by the Local Fire Officer, buckets may be dispensed with, provided the supply of extinguishers is doubled.

(ii) Ordinary buildings with high fire hazard - One 10 litre water bucket for every 100 square metres of floor area or part thereof and one 9 litre soda acid extinguisher for every six buckets or part thereof with a minimum of two extinguishers and four buckets per compartment of the building. The appliances shall be so distributed over the entire floor area that a person shall not have to travel more than 15 metres from any point to reach the nearest appliance. In special cases, approved by the Local Fire Officer, buckets may be dispensed with, provided the supply of extinguishers is doubled.

(iii) Buildings involving special risk - Where oils or chemicals are stored on electrical equipment is used, the number and type of fire appliances necessary for such buildings should be ascertained in consultation with the Local Fire Officer to meet the special hazards involved in the building.

Note :- (a) In calculating the floor Area, open verandahs passages, terraces, etc, Where no combustible material is forod may ha ****floor.

(b) A list of suitable Chemical fire extinguishers with the names of firm where they can be purchased should be obtained from the concerned District Fire Officer.


1179. In order to ensure the preservation of the buckets they shall be painted from time to time red on the outside, white inside and the word “Fire” in black.

1180. Subject to the overall responsibility of the District Registrar for the implementation of the fire Rules in all the offices in the district, the Joint Sub-Registrar or the Senior Joint Sub-Registrar in a District Registrar's Office and the Sub-Registrar in a Sub-Registry Office will be responsible for the implementation of the revised fire Rules as regards their office buildings. All papers and clerical duties relating to the said rules should be attended to by the Assistant in a Sub-Registry Office and by the Assistant dealing with the subject of Building in a District Registrar's Office. In a District-Registrar's Office the District Registrar should issue an office order in this regard as far as his office is concerned. He should ensure that this Assistant as well as the Assistant in a Sub-Registry Office does his duties efficiently and promptly. The Assistant concerned should see that there is a sufficient stock-of refills for the Fire-extinguishers in the office.
He should also maintain the following registers -

(a) Register or fire drills
(b) Register of refills for Chemical fire-extinguishers; and
(c) Register of fire-extinguishers - Specimen forms of these registers are furnished in appendix XXXIII. These Registers should be submitted to the District Registrar, or the Sub Registrar, as the case may be, on the day on which the fire drill is held, or on the next day.

1181. Periodical fire drills should be conducted at least once in a quarter in each office. The drills should, confirm to the instructions concerned in Chapters III and V of the Appendix to G.O No 399, Public Works, dated 20th February 1967 (R.G. 1968-Pages 2. to 5). The use of chemical fire-extinguishers is such drills may be restricted to once in six months. All attenders and Last Grade Government Servants should also be trained properly in fire-drills.

1182. Fire buckets should not be supplied to residential buildings. But in cases where a building (whether owned by Government or hired) is used partly as an office and partly as a residence for a Government Officer, both the office and residential portions shall be provided with fire-protection appliances by the departments occupying such buildings.

**Protection of public buildings from fire**

1183. Ordinary fire rules for Government Buildings, Non-Residential) are printed at pages 2 to 5 of Registration Gazette 1968.

1184. A printed copy in English and in Tamil of the rules to be observed regarding precautions to be taken against fire and the measures to be adopted on its outbreak obtainable from the Director of Stationery and Printing, Madras on indent as forms. Common to more than one department, shall be hung up in a conspicuous place in every registration office. Heads of offices are held responsible for the strict observance of the rules therein and for prohibiting the use of artificial light in record rooms and the like after sunset.

1185. Every registering officer in charge of an office is required to ascertain, personally or otherwise, from time to time whether the peon detailed for the duty of guarding the office at register is actually present in the office. A record of such visits made by the registering officer shall be entered in the Patrol Register (Chapter I).

1186. (a) District Registrars and Inspectors of Registration officer shall, during their annual inspection of the offices, verify whether the instructions regarding precautions against fire and properly observed and whether the fire buckets are painted red with a word “fire” in black. This fact shall be noted in the inspection report.

(b) Unserviceable fire buckets which are condemned by the District Registrar shall be destroyed in his presence during his inspection.

1187. Works such as the selection of a position for fixing the fire appliances, making a wooden frame to hold the appliances and fixing wooden plugs in a masonry wall. To that nails may be driven to support the appliances, do not require any technical skill on professional advice. District Registrars shall arrange to have such works carried out departmentally.

**Flags**
1188. (a) National flags with flagstaffs are supplied by the Public Works Department to registration offices that are borne on the registers of buildings maintained by the department.

(b) In the case of Government buildings not borne on the registers of the public Works Department, the supply, when considered necessary, is arranged for departmentally.

(c) Where a group of buildings contained a number of offices, only one flag is provided for the whole group.

(d) In the case of rented buildings the cost of the supply of flags and flagstaffs shall be debited to the contingencies of the offices concerned. Sub-Registrars' offices located in rented buildings in places outside the headquarters of a district, division or a taluk are not provided with flags.

(e) The renewals and repair of flags and flagstaffs shall be attended by the heads of offices occupying the buildings, the charges being debited in the same way as repairs to the buildings. Indents for removals of flags shall be forwarded by District Registrars direct to the General Superintendent, Public Works, Workshops and Stores, Madras, Bills for the supply of National Flags shall be debited to "15. Registration Fees"

(b) District charges-5 Offices Contingencies--Other contingencies.

(i) (i) The flag should be flown over the buildings occupied by Government Offices on the following special occasions :-

1. Republic Day (January, 26)
2. Independence Day (August, 15).
3. Mahatma Gandhi's Birthday (October, 2).
4. National Week (6th to 12th April), and
5. On any other day of national rejoicing.

(ii) The following will be extra special occasions for the flying of national flags for the buildings and localities concerned :-

1. On each day on which an important person, e.g., The President of India, The Governor, The Prime Minister or a Minister visits the premises; and
2. On the occasion of important local festivals.

Note : - On 0.11 the occasions specified above, the flag should be flown only between sunrise and sunset. [G. O. No 45, Public (Elections), dated 29th September 1948.]

1189. Consistent with the dignity of the National Flag, a damaged flag should not be displayed even if it is only slightly torn, though it might have been properly stitched. It should be destroyed in accordance with the instructions contained in Rule V (4) of the revised Flag Code of India extracted below :-

"When the Flag is in a damaged or soiled condition, it may not be cast aside or disrespectfully disposed of but shall be destroyed as a whole in private, preferably by burning it by any other method consistent with the dignity of the Flag."

1190. The instructions, etc., for the use of the national flag are contained in G.O. No 1791, Public (General-A)"dated 23rd July 1948, No. 1955, Public (General-A), dated 12th August 1948 (Registration Gazette Volume XXXIV, pages 109-111 and memorandum No. 63/49-1, Public. (Elections), dated 2nd February 1949 (Registration Gazette, Volume XXXV, page 32), G.O. No. 2935" Public (Political), dated 18th October 1957
Use of Office Buildings for Residence

1191. All Registering Officer is prohibited from using any portion of an office building, whether public or private, for his residence or for keeping his private property. This prohibition applies to the members of the establishment also.

Government residences

1192. The orders regarding the provision of residences are found in Fundamental Rules and subsidiary rules thereunder. Paragraphs 265 and 266 of the Public Works Department Code which contain the conditions relating to the construction or purchase of a residential building are reproduced below:

"265. Before submitting a proposal to Government for the construction of a residence for a Government official; the head of the department concerned should consider whether the requisite accommodation cannot be more conveniently provided by taking any existing building on lease with the sanction of Government. Every such proposal for the leasing of such buildings should show clearly:

(i) the sum payable annually to the lessor.
(ii) whether all repairs will be executed by the lessor; and, if not,
(iii) the estimated annual charges for maintenance and repairs, if they are to be executed by Government;
(iv) in cases in which Government is liable to pay the municipal taxes, the amount of such taxes;
(v) the standard rent of the residence under Fundamental Rule 45-A (IV); and
(vi) the average emoluments of the officer for whom the residence is proposed and the maximum rent recoverable from him.

The proposals should show distinctly that the scale of accommodation is not in excess of that which is appropriate to the status of the officer.

The lease should ordinarily provide that the lessor will execute all structural repairs before the building is occupied and will carry out all necessary additions, alterations and repairs.

"266. All proposals to Government to construct or purchase a residential building for a Government servant when it is not possible to take an existing building on lease under the conditions of paragraph 265 should contain full information on the following points:

(i) that the conditions of Fundamental Rule 45-A (IV) (a) will be fulfilled.
(ii) the probable capital cost, the average annual cost of maintenance including taxes and the standard rent under Fundamental Rule 45-A (m); and
(iii) the average emoluments of the officer for whom the quarters are constructed.

1193. In order that information regarding residential buildings may be readily available a statement shall be get apart in the, History of office, for this purpose. This statement (Statement II-A) shall be maintained up-to-date, all works of repairs, construction etc., in respect of a residential building being entered therein from time to time.
1194. Receipts on account of rents of residential buildings in charge of this department which are not borne on the registers of the Public Works Department shall be credited to the detailed head “Rent of buildings”, under " XV. Registration -Miscellaneous" whether such buildings are owned by Government or leased by them,

1195. Whenever there is a change in the occupancy of residential building, a report shall be submitted to the Inspector-General and the Executive Engineer concerned.

1196. (a) In every Registration Office (whether housed in a Government building or housed in a rented building) a register showing all sanitary fixtures and electrical fittings, etc.; in form No. C.F. 270 or 270 B as the case may be should be maintained. All the fixtures, fittings, etc., should be entered in the register and verified once a year in January by the officer occupying the building. The register should be signed with date by the officers after every such verification and requisite action taken for the recovery of cost from the person responsible in case any loss of or damage to any article etc., if noticed. If and when there is a change in the officer occupying the building, the out going officer should obtain from the incoming officer a certificate that all the fixtures, fittings, etc., noted in the above registers are in good order. Shortages or damage should be brought at once to the notice of the officer concerned for necessary action.

(b) The above provisions apply mutates mutandis to residential buildings leased on rental by Government.

CHAPTER XXVI.
FURNITURE AND STORES.

Inventory of Furniture and stores

1197. (a) In each Registration Office there shall be maintained an "Inventory of Furniture and Stores" in Form 38 which shall comprise the articles mentioned in Appendix XXXIV.

(b) The entries in the register shall be made immediately each Article is received, issued for repair, returned from repair, and shall be attested by the Sub-Registrar in sub-offices and by the Joint Sub-Registrar, or the Senior Joint Sub-Registrar where there are more than one Joint Sub-Registrar, in a District Registrar's Office.

The articles entered in this register shall each be assigned a number. These number shall run consecutively with reference to each kind and class of article and shall be painted or marked on each article prominently and entered in the column, Serial No of the register.

(c) Articles of furniture and miscellaneous articles, such as timepieces, intended; for supply to sub-offices shall not be brought to account in the inventory of furniture and store; of the District Registrar's Office but in a separate register made up of a few forms of the stock book with headings altered as in Form 39. A page of this register shall be allotted for each article and entries shall be made therein when an article is received either for repair or for supply and when it is issued or returned or otherwise disposed of, Before a District Registrar proceeds on a tour of inspection, he shall take relevant extracts from this register for the purpose of verification of the entries therein with the inventory of the office concerned.

(d) Every application for the repair of an article, such as a clock or timepiece, a lock or a rubber roller shall be accompanied by a report as to the period for which it has been out of order and by an extract from the register showing the date of supply and the date, nature and cost of repairs already carried out.
(e) The Joint Sub-Registrar, or the Senior Joint Sub-Registrar where there are more
than one Joint Sub-Registrar attached to a District Registrar's office and every Sub-
Registrar attached to a sub-office, or where there are more than one Sub-Registrar, the
Senior Sub-Registrar shall on assuming charge of an office examine the inventory of
furniture and stores and in token of his having checked it with the furniture in the office
sign a certificate in the form affixed to the register, All discrepancies and images shall be
brought to the notice of the higher authority.

(f) District Registrars and Inspectors of Registration Offices shall check the
inventory of furniture and stores during each inspection of an office and mention in
the inspection report that this has been done.

(g) Besides the examination contemplated by clause (e), all articles of furniture
shall be verified with the register in January of each year by the Sub-Registrar in the case
of a Sub-Office and by the District Registrar in the case of a District Registrar's Office"

The instructions in clause (e) above regarding the certificate, in the register and the
report of discrepancies, etc., shall mutatis mutantis apply to this examination A copy of
the certificate shall be submitted by the 15th January by a Sub-Registrar to the District
Registrar and by the latter as regards his own office to The Inspector-General. The
certificate submitted by the District Registrar shall invariably be signed by the District
Registrar himself. The certificate in the inventory of furniture shall be in the following
form: -

“I Certified that the entries in the register have been checked with the article
mentioned therein by 111 officers whose signatures appear in column (1) on the date
entered against their signature in column (1) and that all the article enumerated have been
found to be correct [with the exceptions noted in column (3)] “.

“The articles are also found to be in good condition [with the exception, noted in
column (3)]. The differences and defects have been reported to the,

Date of examination Signature of Officer Remarks.

(1) (2) (3)

(h) In order that information regarding the quality of the ink in use in the
department for entries in register books and indexes may always be available for reference,
particulars regarding each supply shall be entered on a sheet of paper included at the end
of the inventory of furniture and stores. The entries shall be made under two headings-(i)
black ink and (ii) red ink and the ink from one of the bottles in respect of which the
entries are made shall be utilized for the purpose.

On the receipt of a supply of ink the date of receipt shall be marked on each jar or
bottle and the entries in columns 1 and 3 of the form appended to the register shall be made;
in pencil. The whole of the requisite entries shall be made in ink as soon as the first
jar is brought into use, the date in column I being that of the receipt of supply.

Record receptacles

1198. Almirahs used as record receptacles shall be of seasoned teakwood and the
inner face of the top, the bottom, the sides and the doors shall be lined with zinc or
galvanized iron as far as practicable.

1199. The numbers on almirahs and racks [Order 1197 (b)] shall be painted in red
or White on the upper portion of the right hand door on a circular background in black.
The keys shall have corresponding numbers on brass plates attached to them, these brass plates being procured by the District Registrars.

1200. Registration Offices in which protection from white-ants is found to be necessary shall be supplied with stone pedestals thickly tarred, or circular cast iron pans, containing an outer receptacle for holding water, to be placed underneath the legs of almirah or racks.

Note :- Iron base pans are procurable at the Public Works Workshops. District Registrars shall, before ordering stone pedestals consider whether it will not be cheaper to obtain the iron pans from the General Superintendent, Public Works Workshop, with whom they may correspond direct as regards the cost and the approximate transmission charges.

**Tables**

1201. (a) A table shall be supplied to each of the ministerial staff in a sub-office and in the original registration branch of the District Registrar's Office.

(b) (i) The dimensions of tables supplied to ministerial staff shall be ordinarily be as under :-

Table-

- Length - 4 feet, 3 inches.
- Breadth - 2 feet, 6 inches.
- Height - 2 feet, 6 inches.

(ii) The table for the use of Registering Officer may be slightly longer and provided with double drawers.

(c) Each registration office shall be supplied with a table (3 feet by ~ feet) without drawers for taking thumb-impressions from parties.

1202. (i) The tables of the Registering Officer and of the Senior Assistant of a District Registrar's office may be supplied with table cloths, the supply being renewable after five years.

(ii) Table cloths of Khadi manufacture may, however, be renewed after three years.

(iii) No cloth other than khadi should be purchased to meet departmental requirement, except in cases where they have been exempted from the use of khadi for any special purpose.

**Chair**

1203. In addition to the chairs for the use of the Registering Officer and the staff of the office, there shall be supplied not less than four spare chairs to third class, and eight to first and second-class sub-registry offices for seating respectable parties.

Note :-Offices registering more than 3000 documents in a year rank as first class offices, those registering from 1,601 to 3,000 documents as second class offices and those registering not more than 1,600 documents as third class offices.

**Benches and stools**

1204. Benches and stools are supplied according to the following scale :-

Benches (6 feet long) eight for each office, viz., six for parties, one for the indexes and one for the record room.
Half-benches (3 feet long) Two for the Sub-Registrar and one for each member of the establishment of the office.

Articles of country manufacture

1205. Subject to, the existence of budget provision, District Registrars are authorized to sanction the purchase of articles of country manufacture and repairs to furniture not costing more than Rs. 250.

Note : - (i) The limits for the cost of anyone Article or for the total cost of a number of articles of the same description purchased at one time, whether intended for only 0-office or for any number of offices.

(ii) Subject to this limit, estimates for furniture shall be disposed of finally by District-Registrars.

1206. Standardised articles of furniture shall be purchased as far as possible.

1207. (a) Furniture and stores required by Government Departments should be purchased only from the following instructions arranged in the order of priority :-

(i) Jails, Borstal Schools and other institutions under the control of the Jail Department;

(ii) Government Departmental Units of the Industries Department and the Tamil Nadu Small Industries Corporation;

(iii) Industrial co-operatives under the control of the Director of Industries and Commerce, Departmental Units and the Industrial Co-operatives under the control of the units run by Panchayat Unions.

If the Jail Department expresses its inability to supply any item of furniture, it should be purchased only from the units of Industries Department or of Tamil Nadu Small Industries Corporation. Besides standardised furniture, the Jail Department undertakes orders for non-standardised items of furniture also unless the designs are very complicated.

Private orders are also executed by that department. The Tamil Nadu Small Industries Corporation also undertakes manufacture of non-standardised items of furniture. [G.O. Ms. No. 3697, Ind. (Special), dated 1st November 1968.]

(b) The instructions issued from time to time regarding the purchase of furniture from jails and certified schools should; be strictly followed.

1208. (i) A cash discount of 1 per cent is offered to the departments of Government, by the Tamil Nadu Small Industries Corporation, if the bills for supply at a time or against single order exceeding Rs. 500 is paid within 45 days from date of invoices for the supplies.

(ii) The Departments placing orders on the Tamil Nadu Small Industries Corporation should effect payments by cheque or demand drafts.

1209. Each Registration Office has been provided with one Galvanized iron drum (with lid and PS) and two stainless steel tumblers for supply of drinking water to the registering public. The articles shall be maintained in good condition and placed in a convenient place in the office accessible to the registering public. The drums should be filled with clean drinking water daily. The services of the peons of the office should be utilised for this purpose. (Go Ms. No. 904. Revenue, dated 27th April 1968.)

1210. Coir mattings may be purchased from the show rooms and sales depots of the Coir Board in case the materials are not available in any of the Government units or Coir
Industrial Co-operative Societies. Requirements of calling for tenders may be disposed with while making such purchases.

1211. Bicycles required by Government departments shall be purchased only from the Tamil Nadu Small Industries Corporation Limited. If any deviation is contemplated prior orders of Government for the purchase elsewhere shall be obtained.

1212. The maximum scale laid down for the supply of furniture for the residence of Inspectors of the Registration Offices and the District Registrars is as follows :-

(1) Table 1
(2) Chairs 3
(3) Side rack 1
(4) Screen 1
(5) Stools (if desired) 9
(6) Form case 1
(7) Bench 1
(8) Tray 1

The above scale of supply may be reduced 01"1 the supply not made at all at the discretion of the Inspector-General. (G. O. Ms. No. 616, Finance, dated 17th May 1949.)

Locks

1213. (a) Where superior quality locks are required, they should be obtained in accordance with the rules and instructions governing the purchase of stores laid down in Article 125, Tamil Nadu Finance Code, Volume I.

(b) Subject to existence of budget provision, District Registrars are empowered to sanction the expenditure on the purchase and repair of locks up to a limit of Rs. 100 at any one time. The prior sanction of Inspector-General of Registration should be obtained for purchases exceeding this monetary limit.

(c) Locks of superior make shall be sent to the Public Works Workshop, Madras or the nearest Government Industrial Institute for repairs so the local workmen may not be allowed to see the mechanism or to manufacture duplicate keys. Ordinary locks shall be repaired locally. Before repairs to such locks are put in hand it shall be ascertained whether a new lock would not be cheaper in the long run.

(a) When a superior lock is sent to the Public Works Workshops or the Government Industrial Institute for repair or for replacement of a lost key it shall be referred to by its number and the name of the maker in order to facilitate identification.

(e) To enable District Registrars to replace temporarily damaged locks forwarded to the Public Works Workshops or the Government Industrial Institute for repair, each of these officer shall maintain a reserve stock of two padlocks and two cupboard locks.

(f) Iron record racks are secured by 2 inches padlocks with *** levers. All the locks required for any one office should be openable with a single key and two keys for the entire set for each office shall be procured.

Iron safes.

1214. (i) The supply of iron safes is arranged by the Inspector-General. Whenever a supply is made by the Superintendent, Public Works Workshops, Madras the original warrant acknowledging the receipt of the safe shall be forwarded, by the Sub-Registrar to
the Inspector-General through the District Registrar, without any delay. The Inspector-
General will transmit the receipted warrant to the Superintendent.

(ii) District Registrars and Sub-Registrars shall examine safes on receipt and the
former correspond direct with the Superintendent, Public Works Workshops, Madras as
regards any defects discovered. The fact that a report of defects will follow shall be noted
on the original warrant submitted to the Inspector-General [Clause (i) above].

(iii) When an office is provided with an iron safe, it should in all possible cases be
embedded in masonry.

(iv) District Registrars and Inspector of Registration Offices shall during their
inspections verify whether the iron safe is in good and proper working condition and
mention in their reports that this has been done.

Clocks and timepieces

1215. (a) Clocks are supplied to District Registrar's offices and timepieces to sub-
registry offices.

(b) The supply of clocks rests with the Inspector-General.

(c) District Registrars are empowered, subject to the existence of budget provision,
to purchase and to replace timepieces in sub-offices subject to the conditions
mentioned below : -

(i) The cost of any number purchased at the same time shall not exceed Rs. 250
inclusive of transmission charges ;

(ii) each timepiece shall be accompanied by a guarantee from the seller for atleast
one year;

(iii) a timepiece which has not been ten years in use shall not be replaced; and

(iv) before sanctioning the renewal of a timepiece, the District Registrar, shall
satisfy himself that it is worn out and past repair or that it is more economical to purchase
a fresh timepiece than to repair the old one.

In other cases District Registrars shall obtain the previous sanction of the Inspector-
General for the purchase of a timepiece.

Note : - A warranty in regard to a clock or timepiece shall be preserved in the safe
in cash chest until the expiry of the period of warranty, when it shall be recorded D. Dis.

Seals

1216. (a) District Registrars are empowered to sanction the first supply and the
renewal of metal seals when renewal is necessitated by wear and tear. Seals shall be
obtained by them direct from the General Superintendent of the Public Works Workshop,
Madras.

(b) The seals shall re circular.

(c) The seal of the registering officer shall be about 1 ½ inches in diameter and
bear, in the, center in English, circumscribed by its equivalent in the regional language, the
inscription prescribed by section 15 of the Registration Act.

(d) The small seal shall be about 1 inch in diameter and shall have the word
(οιεκο−ό) inscribed on it.

(e) The seal for making impression on wax shall consist of letter selected from, and
suggestive of the name of the office to which it is supplied and shall be distinct from that
for any other office in the State. A list of such distinctive abbreviations is given in the
appendix XXXV. The inscription will be notified to the District Registrar by the Inspector-General whenever a new office is opened.

(f) Whenever a seal of an office is replaced, the District Registrar shall ensure that the superseded seal is returned to him and that it is so destroyed as to render its further use impossible.

Punches
1217. Punches required for canceling Court-fee labels shall be obtained by District Registrars from the Inspector-General.

1218. Seals and punches shall be obtained as required from time to time. Annual intents are unnecessary. In order to avoid omissions on the part of a Sub-Registrar to bring to the notice of the District Registrar the need for the supply or renewal of the such articles, a memorandum (Form Registration II-104) shall be placed by the Sub-Registrar before the District Registrar or the Inspector of Registration Offices during his inspection.

Circular pods for metal seals, thumb-impression boxes and rollers
1219. (a) The requirements of each sub-registry office in regard to these articles shall be included in the memorandum (Form Registration II-104) placed before the District Registrar or the Inspector of Registration Offices on the occasion of his inspection of the office, and the demands shall be then verified by the District Registrar.

Sub-Registrars shall submit annual indents to District Registrars and District Registrars shall personally scrutinize these indents with reference to the demands as verified at the annual inspections of the offices.

(b) District Registrars shall arrange for the local purchase of circular printing pads, thumb-impression boxes, and roller; (without rubber tube)

(C) The District Registrar shall maintain three articles of each kind as a reserve.

(d) The glass plate for taking thumb-impressions are fixed in wooden frames, find small teakwood boxes are supplied for keeping the plate and roller.

(e) The rubber roller and the slap shall be kept scrupulously clean and free from dust grit and hairs. The glass plate shall be thoroughly cleaned each day all particles of old ink being rubbed off. The rubber roller shall be wiped daily with a soft piece of cloth and shall be cleaned occasionally with soap and water. If there is accumulation of ink it shall be cleaned with a piece of cloth dipped in turpentine, but the turpentine shall be used very sparingly.

Rubber tubes for thumb-impression rollers and glass slabs
1220. District Registrars shall include these articles in their annual indents for stationery articles, mentioning the standard sizes, viz., rubber tubes of 3 inches and glass slabs of 8 inches by 1 inches by 1 inch.

Lights
1221. Lighting in sub-registry offices shall not be treated as a permanent item of expenditure, but the expenditure therein shall be granted from time to time and limited to occasions of real necessity.

Naphthalene
1222. District Registrars shall make their own arrangement for the purchase of naphthalene, the stocking of which is inadmissible owing to its rapid evaporation. Sub-
Registrars are permitted to purchase the article locally when this can be done economically and contingently.

**Peons belts**

1223. (a) District Registrars are authorized to sanction the first supply of belts for peons and their renewal.

(b) Order 1219 (a) applies to the demands of Sub-Registry offices in regard to this article.

(c) The belts shall be obtained by District Registrars from the Superintendent of the Central Jail, Coimbatore, by transmission direct to him of an indent in duplicate (Form 40) one copy of the indent will accompany the supply of belts. The District Registrar shall return this copy with the acknowledgment of supply endorsed on the copy. The cost of the belts will be adjusted by work bills which will be forwarded to the District-Registrar concerned by the Superintendent.

(d) The District Registrar shall examine each supply as soon as it is received and bring to the notice of the superintendent any defects discovered.

(e) The District Registrar shall maintain three belts in his office as a reserve.

(d).The supply of buff cloth belts shall be limited to two peons in a District Registrar’s Office, all other peons being supplied with belts of cotton webbing. Belts may be renewed, if necessary at intervals of not less than four years in the case or the former and two years in the case of the latter.

(e) The issue of belts to peons shall be accounted for in the stock book of articles of stationery periodically or occasionally issued.

**Peon's badges**

1224. (a) District Registrars are authorised to sanction the first supply of metal badges for peons at the rate of one for each sanctioned post. The badges shall be obtained from the General Superintendent, Public Works Workshop.

(b) The badge shall be of brass 4 inches by 3 inches in dimensions and shall bear the following inscription in Tamil :-

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(c). Order 1218 applies to the demands of sub-registry offices in regard to this Article.

1225. District Registrars are also empowered to sanction, in special cases, the renewal of belts as well as badges at intervals shorter than those specified in Order 1223 (f) subject to the condition that, if such renewal is necessitated by avoidable causes or by carelessness, the cost should be recovered from the persons responsible.

**Unserviceable stores**

1226. Articles, such as locks and thumb-impression apparatus which have become either useless or redundant, volumes of register books of obsolete patterns, superseded books and superseded forms shall not be returned to the District Registrar's Office or W the Inspector-General. but a list of such articles and books and forma in sub-office shall be placed before the District Registrar or the Inspector of Registration Offices (Form Registration II-104) at the time of his inspection and his orders obtained on the spot regarding their disposal. In dealing with this list as well as with a similar list in a District Registrar's Office, the following instructions shall be observed :-
(i) Articles of furniture and stores, including stationery and blank books and forms, which are found to have become unserviceable in the ordinary course or by fair wear and tear, may be condemned by the District-Registrar in cases where he is competent to authorize their replacement by purchase. Full reasons for condemning such unserviceable articles must be recorded together with a certificate to the following effect:-

“Certified that I have personally satisfied myself that each item written of in these proceedings has become unserviceable in the ordinary course through proper usage or by fair wear and tear”.

Such orders should state how the items are to be disposed of if irreparable whether by sale or by destruction.

(ii) Where the articles are sold by public auction, the head of the office or the District Registrar shall invariably attend the auction and record the final bids.

(iii) The Sub-Registrar, in the Sub-Registry Office and the Senior Joint Sub-Registrar or the District Registrar in the District Registrar's Office shall be present when the articles sold are released, his presence being most essential when the release of the articles takes place some time after the auction or when it involves processes such as weighment, etc.

(iv) A sale account shall be prepared in Form 41. The sale account shall be signed by the Sub-Registrar or District Registrar who supervised the auction after comparing the entries filled in the sale account. If the articles are released in the presence of an officer other than the one who supervised the auction, the entries in column 9 of the sale account shall be attested by the dated signature of such officer.

(v) In the case of articles the replacement of which by purchase is not within the competence of the District Registrar or in the case of articles found to have become unserviceable otherwise than in ordinary course or by fair wear and tear, e.g., by avoidable carelessness or neglect, misuse, etc., the orders of the Inspector-General shall be obtained.

(vi) After the orders of the proper authority are obtained a note of the fact stating how the condemned article was actually disposed of, shall be made against the entry of the article concerned in the stock book or the inventory of furniture and stores, as the case may be, and the condemned articles shall be accounted for in the undermentioned registers which shall be maintained in all registration offices:-

(a) Register of unserviceable articles (Form 42).
(b) Register of articles broken, lost or damaged (Form 43).
(c) Register showing disposal of condemned articles (Form 44).

Typewriting machines and duplicate machine, in Registrar's Office.

1227.(a) The typist in a District Registrar's Office is responsible under the supervision of the Joint Sub-Registrar or the Senior Joint Sub-Registrar where there are more than one Joint Sub-Registrar, for the proper maintenance of the typewriting machine and the duplicators entrusted to him.

(b) In order to ensure the efficient maintenance of typewriter and duplicators, particulars of each machine should be recorded from time to time in a card supplied for this purpose. The Head Clerk should inspect the machine monthly and note the boil of his inspection in the card intended for the purpose and kept with the machine to which it relates. The Joint Sub-Registrar or the Senior Joint Sub-Registrar if there are more than
one Joint Sub-Registrar and the District Registrar shall inspect the machines once a quarter and record their inspection in the card.

(c) On each occasion a repair is executed, statement furnishing the undermentioned particulars shall be forwarded to the Director of Stationery and Printing :-

1. Name and number of machine.
2. Date of supply.
3. Date of repairs executed locally.
4. Amount spent.

1228. The following instructions should be strictly enforced in the maintenance of typewriter.

(i) In the city of Madras the services of the Government Mechanics employed in the Office of the Director of Stationery and Printing should be utilised to carry out the minor repairs, replacement of spare parts, adjustments, etc., to the typewriters and, duplicators in Government offices. In the case of major repairs, the typewriters, duplicators may be entrusted to the respective companies for repairs only when the mechanics of the stationery and Printing department certify that the machines require workshop attention and with the prior approval of the Director of Stationery and Printing, Madras.

(ii) In the Mofussil Government offices, all typewriters and duplicators involving minor repairs (i.e.), to an extent of Rs. 100 may be got repaired by the officers themselves with and the bill in triplicate sent to the Director of Stationery and Printing, for payment with a certificate regarding the working condition of the machine after repairs endorsed on all copies of the bill, provided that the spare parts except rubber parts are not replaced; within the guarantee period of one year. The previous approval of the Director of Stationery and Printing, Madras, is not necessary in this regard. The District Registrar concerned may contact the respective typewriter companies or their local agents direct and carry out the repairs to the machine subject to the above provisions.

(iii) For major repairs, the cost of which exceeds Rs. 100 the machine should be got examined by the respective companies in the City or by their local agents or the local mechanics in the mofussil and the estimates of repair forwarded to the Director of Stationery and Printing, Madras, for prior approval.

(iv) While forwarding such estimates of repairs exceeding Rs. 100 to the Director of Stationery and Printing, Madras, a certificate in the form given below shall be appended.

1. Certified that the machine is handled by a qualified typist throughout;
2. That the machine card is maintained as required under rules 78 and 79 of the Tamil Nadu Stationery Manual, Volume I; and
3. That the machine is being periodically inspected and checked by the head of the office.

(v). To avoid delay and unnecessary correspondence to arrange for the repair of, the machine, the following information should be furnished by the officers while, asking the Director of Stationery and Printing; Madras to arrange for repairs to their machines :-

1. the correct serial number, size and pattern of the machine.
2. the reference number of the Director of Stationery and Printing, Madras and date of conveying sanction for last repairs.
(3) “F” number assigned, and communicated to the officers; concerned.

1229. Heads of offices have been authorized by Government to Pay the bills not exceeding Rs. 20 relating to repairs to typewriters on each occasion from their office contingencies under intimation to the Director of Stationery and Printing, Madras.

1230. A Register of typewriters, duplicators and calculators in the following form shall be maintained in all Government offices, which use typewriters, duplicators or calculating machines, etc, supplied by the Director of Stationery and Printing -

Register of typewriters, duplicators and calculators in use in Government offices.
1. Serial number
2. Pattern of the machine
3. Serial number of the machine
4. Date of supply
5. Permanent "F" assigned by the Stationery Department.
6. Name of the company, reference number and date with which sent for repairs.
7. Reference numbers and date with which return by the company duly repaired.
8. Date of condemnation, reference number and date of Stationery Department.
9. When received and from whom. Loan machines
10. When returned and to whom
11. Remarks

1231. All heads of offices who use the typewriters duplicators, calculators etc, supplied by the Director of Stationery and printing, shall furnish on 15th April each year to their respective Heads of Departments the annual certificate in the following form together with details regarding the number of typewriters, duplicators and calculators available with them and the total number of posts of typists and steno-typists sanctioned to their offices :-

Annual certificate of verification of typewriters, duplicators, etc.

"I hereby certify that the stock of typewriters, etc., were verified on and that all the machine supplied by the Government stationery Office find place in the register of typewriters, duplicators and calculators;
2. that typewriters are handled by qualified typist/steno-typists;
3. that the duplicators calculators are placed in charge of persons trained to use them;
4. that no typewriters are available in office in excess of the sanctioned strength of typists steno-typists;
5. that no duplicators, calculators are available in excess of sanctioned requirements;
6. that machine cards are maintained for machines as required in Rule 78 of Tamil Nadu Stationery Manual, volume 1; and, that all machines are regularly cleaned and oiled.
by the persons who are in charge of the machines, as required in Rule 79 of the Tamil Nadu Stationery Manual Volume I.

Brass racks for sealed covers.

1232. District Registrars may whenever necessary purchase locally brass comb racks for preserving sealed covers containing wills in their offices:

CHAPTER XXVII
BOOKS, FORMS AND STATIONERY

Stationery.

1233. (a) Strict economy shall be exercised in the issue and use of all articles of stationery and forms.

Stationery articles shall be obtained on indent (C.F. 162) once a year from the Stationery office in the case, however, of an indent which covers only a comparatively small number of articles, the designation of which are printed in the first column of the form, a skeleton indent for III (C.F. 162-H) shall be used and the names of the articles required shall be written or typewritten in the first column, no more sheets of this form, being used than are absolutely necessary.

Indents

1234 (a): A list of units of supply is found in Appendix VII of Volume II, Part II of the Tamil Nadu Stationery Manual.

(b) irrespective of the fact whether the District Registrar is the sole unit for the District or whether the district comprises more than one unit, the District Registrar shall, obtain indents from individual Sub-Registrars.

(c) The District Registrar shall submit a consolidated indent for each unit. These indents, after counter signature by the Inspector-General, will be forwarded to the, Director of Stationery and Printing, who will communicate objections, if any, direct to the District Registrar of the District.

1235. The indents shall Include the stationery required by registering officers for use in connexion with their duties as Registrars of Chit Funds and Marriage Officers.

1236. (a) Blank books supplied by the Director of Stationery and Printing, shall not be used for the maintenance in Sub-office of the office copies of periodical returns, indents and contingent bills.

(b) The office copies of returns for which printed forms have been prescribed shall be maintained on spare copies of the forms stitched together as a book.

1237. The books required for use in registration offices, other than those supplied by the Director of Stationery and Printing shall be made of brown cartridge papers in the offices which require them. The brown cartridge paper to the extent required shall be included in the indents of each office.

1238. (a) As regards black ink, indents should include registration ink and black ink powder in the proportion of 10 to 1. Under registration ink an extra quantity of  per cent over and above the average annual consumption may be indented for, this extra quantity being retained by the District Registrar as a reserve stock and supplied to Sub-Registrars as occasion demands.

b) Registration ink shall not be utilised for ordinary correspondence or for records of an ephemeral nature.
(c) Powder ink shall not be supplied to persons who are entrusted with transcription and indexing work nor shall such persons be provided with more than one ink bottle.

(d) A member of the ministerial establishment who is supplied with both kinds of ink shall affix labels to his ink bottles indicating the nature of the ink in each and shall use a separate pen for each.

(e) Registration ink should be accounted for in the stock Book of stationery and on the “Daily account” of registration ink received and sold and the sale proceeds thereon. If a supply of ink is received, the total quantity received should first be ledged in the opening of the stock Book of Stationery. Then the quantity of ink that is proposed to be sold to the public (which should be about 2/3rd of the total should be determined and transferred to a separate opening in the stock book making suitable entries in between the pages. While the latter opening in the stock book should be utilised for entries regarding issue of ink for sale to public, the former should be utilised for entering the total receipts, issues for office use and transfers to the page relating to ink intended for sale. Thus the ink used for the two purposes should be accounted for separately. Ink issued for sale shall be in the units of full bottles and accounted for as such in The stock book.

Local Purchase

1239. District-Registrar, while submitting application for local purchase of stationery articles, should ensure that the conditions prescribed in Rules 7 and 7 (i) of the Tamil Nadu Stationery Manual, Volume 1 (Sixth Edition) are satisfied. The following particulars shall be furnished in all applications to Inspector-General for sanction of local purchase of stationery articles:

(i) Grounds-Unforeseen need, Urgent requirement, non-receipt of supply from the Stationery Department, etc.

(ii) Description of the articles required.

(iii) Quantity indented on Stationery Department, quantity supplied and minimum, urgent requirement, proposed to be purchased locally now.

(iv) Cost of the article in the local market and corresponding rate as per the latest price list furnished by the Stationery Department.

(v) Details of previous local purchases of the article in the current financial year. (Number and date of Inspector-General's proceedings sanctioning purchase, amount, etc., to be furnished.

(vi) Previous correspondence, if any, in the matter and final orders passed thereon. Rubber stamp and ink.

1210. Instructions issued by the Director of Stationery and Printing for the preservation and use of rubber stamps are supplied to all Registration offices.

1241. Indents for rubber stamps shall be submitted in duplicate in C.F 161 by District Registrar to the Inspector-General for sanction and transmission to the Director of Stationery and Printing who will forward the supply direct to the District Registrar concerned.

1242. VI indents information regarding the size of the stamps shall also be furnished in rationalised sizes for daters and rubber stamps are furnished at Page 161-R.G. 1963.
1243. (a) Indents for repairs and renewal of existing rubber stamps and for the supply of pads shall be transmitted in C.F. 161 by District Registrars direct to the Works Manager, Government Press.

(b) Stamps to be repaired shall in all cases accompany the indent.

(c) If the repair or renewal is necessitated by carelessness or in usage or non-observance of the instructions referred to in Order 1240 Or otherwise than by ordinary wear and tear, the cost of the new stamp or the repair, as the case may be, and the transmission charges shall be recovered from the person at fault and remitted to the treasury.

1244. Rubber stamps shall ordinarily be got repaired locally, District-Registrars and sub-Registrars are authorised to incur expenditures not exceeding Rs.--- per rubber stamp at a time towards repairing charges. (G. O.Ms No. 561, dated 2nd March 1971)

1245. Indents for stamping ink and for brushes for rubber stamps shall be included in the annual indent for stationery submitted to the Director of Stationery and Printing.

Stock Books

1246. The District-Registrar in a District-Registrar's Office and the Sub-Registrar in a Sub-Registry Office shall check the stock book of stationery and stock account of stationery periodically issued and verify the balance once a quarter.

1247. Every Sub-Registrar shall submit to the District-Registrar on the 8th January, 8th July and 8th October a certificate in the following form.-

I hereby certify -

(i) that each and every item of stationery received during the quarter either from the Stationery office or from any other source finds place in the stock book;

(ii) that every article of stationery in stock has a page or pages allotted to it in the stock book and that the stock actually agrees with the quantity shown as balance in the stock book;

(iii) that no officer or other Government servant has been supplied during the quarter with any article in excess of the sanctioned for him in respect of periodical articles, and in respect of all articles, that he has not been supplied in excess of actual requirements;

(iv) that every issue has been acknowledged by the receipt in the stock book and as been made only on demand;

(v) that acknowledgment has been duly obtained for each and every article issued from other offices;

(vi) that all balances shown in old stock books have been correctly brought forward in new stock books;

(vii) that paper is duly accounted for in the stock books in reams of 500 sheets;

(viii) that no articles liable to deterioration have been kept in stock for long period without issue.

District Registrars shall on the 15th January, 15th July and 15th October submit to the Inspector-General a similar certificate in respect of their own offices and shall further certify, that they have obtained similar certificates from Sup-Registrars.
The certificate for the quarter ending with March shall be embodied by a Sub-Registrar in his annual indent for stationery due to the District Registrar, and by a District-Registrar on such indent due from him to the Inspector-General.

Books and forms

1248. Books and forms are supplied from the Government Press.

1249. (1) The Works Manager of the Government Press certifies with reference to section 16 (2) of the Registration Act to the number of pages in the books supplied, District Registrars shall not submit to the Inspector-General for rectification a register or file which is damaged or incomplete or otherwise defective but shall correspond direct with the Works Manager in regard to such matters and forward to him all such books and files as have to be rectified.

(b) Before transmitting a defective register or file to the Government Press, Madras, District-Registrars shall forward a report to the Works Manager setting forth fully the defects noticed therein and the book shall be sent to the press only after intimation is received from the Works Manager.

1250. Appendix XXXVI - contains lists of all printed forms and covers, and specimen of all manuscript forms in use in the offices of District-Registrars and Sub-Registrars.

1251. (a) Each District Registrar shall maintain the undermentioned files of specimen forms each class of forms being filed in a separate file book:

(i) printed forms standardized as common to more than one department including Financial, Treasury and Account Code forms which have been adopted for use in the offices of District Registrars and Sub-Registrars;

(ii) printed forms standardized as special for use in District Registrar's Offices; and

(iii) printed forms standardized as special for use in District Registrar's Offices and sub-offices.

(b) Each Sub-Registrar shall maintain a specimen file of the forms included in items (i), (ii) and (iii) of clause (a) which are in use in sub-offices in a single file book the various classes of forms being separated by facing sheets and a few butts being left after each set of forms for future additions.

(c) The petition forms, shall be kept corrected up to date and it shall be in the custody of the Joint Sub-Registrar, or the Senior Joint Sub-Registrar where there are more than one. Joint Sub-Registrar, in the District-Registrar's Office, and of the Sub-Registrar in a sub-office to enter on the specimen forms in his own hand all orders modifying a form find to ensure that each new form as introduced is included in its appropriate file each such entry being initialed and dated by him.

(d) Every officer who submits a return or report for which a form has been prescribed shall ensure that it corresponds to the specimen form in the file.

(d) When a form cancelled, it shall be removed from the File and the entry regarding it struck off the list in Appendix XXXVI.

(e) On receipt of a fresh supply of a printed form embodying alterations up to date, a copy of the new form, shall take the place of the old, form in the file.

(g) District Registrars and Inspectors of Registration offices shall, during their inspection examine the files of forms to ensure their completeness and accuracy.

Indents
1252. (a) The indents for books and forms are governed by the rules in the printing Manual.

(b) A list of units of supply is found in Appendix VII of Volume II, Part II of the Tamil Nadu Stationery Manual.

(c) Irrespective of the fact whether the District Registrar is the sole unit for the district or whether the district comprises more than one unit the District Registrar shall obtain, indents from individual Sub-Registrars.

(d) The District Registrar shall submit a consolidated indent for each unit. These indents after countersignature by the, Inspector-General will forwarded to the Director of Stationery and Printing who will communicate objections, if any, direct to the District Registrar of the district.

The District Registrar shall also prepare a distribution statement showing how the supply entered in each consolidated indent is to be distributed to the several sub offices included in the group served by the unit. The distribution statement need not be submitted to the Inspector-General.

(e) The Inspector General forwards the indents to the Director of Stationery and Printing with a distribution statement for the whole of the department showing how the items entered therein should be distributed to each unit of distribution. After the indents have been passed by the Director of Stationery and Printing, each District Registrar is informed how far his indent has been accepted and of the modifications, if any, Carries out therein. The District Registrar shall then revise his distribution statements accordingly and make the requisite communications to offices which are unit of distribution to enable the officers in charge to distribute among the several sub-offices included in the group the supply which they will receive on their indents.

(f) Books and forms will be forwarded in bulk to each unit by the Works Manager of the Government Press, bound volumes being despatched in batches.

(g) No reserve will be maintained in the Inspector-General's office or in the District Registrar's office for supply to subordinate offices or in offices which are centers of units for supply to other offices in the group.

(h) When the opening of a new office is sanctioned the requisite books, forms and stationery shall be supplied by the District Registrar from the stock in his office or in other office in the district and these shall be adjusted in the next annual indent.

1253. (a) The indents for Common forms, Financial, Treasury and Account Code forms and common covers shall be submitted in the prescribed form. The indent for printed books and forms special to the Registration department shall be submitted if the same form, but, with a heading in column, (8) "Number now claimed, i.e., column (7) plus 3/2 column (5) minus column (6)" instead of "Number now claimed. i.e., column (7) plus column (5) minus column (6)."

(b) In the case of triennial and quinquennial forms, the figures 4 and 7 shall be adopted in the place of "3/2 " in clause (a). [Order 1263 (iii)]

GENERAL

Preparation of Indents

1254. The dates upon which indents are due with the Inspector-General from the District Registrars and with the District Registrar from the Sub-Registrars are shown in the following table:
### TABLE.

<table>
<thead>
<tr>
<th>Indent for</th>
<th>Basis of Supply</th>
<th>Period to Which the indent relates</th>
<th>With the District Registrar from Sub-Registrars</th>
<th>With the Inspector General from the District Registrars</th>
<th>Date upon which indent is due.</th>
<th>Probable date of supply by the director of Stationery and Printing Madras</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Treasury and Account Code Form</td>
<td>12 months</td>
<td>January.</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; working day of January</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; February</td>
<td>15&lt;sup&gt;th&lt;/sup&gt; February</td>
<td>October.</td>
</tr>
<tr>
<td>2 Common form.</td>
<td>12 months</td>
<td>Do</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; February</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; March.</td>
<td>*15&lt;sup&gt;th&lt;/sup&gt; March.</td>
<td>December</td>
</tr>
<tr>
<td>3 Common Covers.</td>
<td>12 months</td>
<td>Do</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; May.</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; June.</td>
<td>15&lt;sup&gt;th&lt;/sup&gt; June.</td>
<td>December</td>
</tr>
<tr>
<td>4 Registration forms.</td>
<td>18 months</td>
<td>10&lt;sup&gt;th&lt;/sup&gt; Oct.</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; March.</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; April.</td>
<td>*15&lt;sup&gt;th&lt;/sup&gt; April.</td>
<td>October</td>
</tr>
<tr>
<td>6 Stationery article..</td>
<td>12 months</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; August.</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; March.</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; April.</td>
<td>31&lt;sup&gt;st&lt;/sup&gt; July.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>31&lt;sup&gt;st&lt;/sup&gt; July.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* These dates do not apply to bound volumes which will be sent in batches.

Note.—Regarding item 4 (Registration forms) the indents for trinnial and quinquennial forms should be submitted once in three years or five years as the ease may be on the dates in column (4) and (5) the basis of supply being thirty-six months and sixty months respectively.

1255. The indents received from sub-registry offices shall be scrutinized by the District-Registrar who shall cut down demands to the minimum and fix the quantity under each office to be adopted for the purpose of the consolidated indent.

1256. The balance actually on hand at date of indent in the case of a District-Registrar’s indent in all exhibit the stock remaining in the District Registrar's office as well ad in the sub-offices in the district.

1257. Issues from a central office to sub-offices in a circle or transfers to other offices or other districts under the orders of the District Registrar or the Inspector-General shall not be treated as consumption, in the issuing office. Forms written off owing to damage or other cause shall likewise be excluded. The total number of forms Including those prepared in manuscript for want of printed forms actually used in the District Registrar's office, and in the offices subordinate thereto shall alone be so treated.

1258. Detailed explanations shall be furnished for variations and in cases in which the figures entered in the column "Number require, a during remainder of supply year are not proportionate to those in the column, Average annual consumption", figures for the corresponding period of the previous year shall also be given.

1259. When a bound book, in use is likely to last for two years, Sub-Registrars shall when intending for such books furnish information as to the number of pages utilized during the, previous two years and the number of pages likely to be available in the volume in use at the commencement of the Indent year. In a District- Registrar's office a reserve stock of a few volumes to meet emergencies in sub-offices may be maintained.
1260. In indenting for form: newly introduced, details shall invariably be furnished of the basis on which the claim is made.

1261. (a) The indent shall be accompanied by a detailed list of excess stock of forms on hand available for transfer in order that arrangements may, if desirable, be made for the transfer of such stocks back to other offices.

(b) These lists shall be submitted in duplicate in respect of forms common to more than one department.

1262. (i) Strict punctuality shall be observed in the transmission of indents to the stationery department on the due dates. The indenting officers will be held responsible for any inconvenience that may result from the belated submission of indents (Rule 17 of Stationery Manual, Volume 1). (Order 1254).

I(~) indents shall be sent in the prescribed printed forms which are obtainable from the Government Press, Madras, (Rule 18 of Stationery Manual, Volume 1).

(iii) Articles issued for stated periods shall be renewed only on a renewal certificate in the prescribed form signed by the Indenting Officers [Rule 21 (n) of Stationery Manual, Volume 1].

(iv) In respect of articles of general issue, indents shall be based on the average of the.. actuals of the, two supply years preceding that in which the indent is forwarded. (Rule 24 of Stationery Manual, Volume 1).

(v) Indenting Officers shall enter the date of last Annual Indent and the number and date of an supplementary indents and the value of each indent made during the preceding supply year in the space provided for the purpose in the indent form (Rule 27 of Stationery Manual, Volume 1.)

(vi) Every alteration in the indent should be attested by the indenting officer or other responsible officer of the office concerned. (Rule 98 of the Stationery Manual Volume I)

(vii) Sanctioned strength of the office such as the name and number of various posts should be shown in the distribution statement furnished in the indent, (Rule 29 of the Stationery Manual, Volume 1.).

(viii) Columns 2 to 12 of the indent should be filled in by the indenting Officer and column 13 by the countersigning officer, if the indent is sent through him. (Rule 30 of Stationery Manual, Volume 1).

1263. (i) The indents should be based on the average annual consumption of the two years preceding that in which the indent is preferred and shall be for the quantities which will suffice for consumption during one year, or two, three or, five years as the case may be, in the case of annual, biennial, triennial and quinquennial supplies.

(ii) In cases in which average annual consumption of previous two years is low because manuscript or locally printed forms were used in the period. The quantity actually required, for consumption in the indent period should be indented for, entering an explanatory note in the indent Justifying the larger quantity indented for.

(iii) In the case of Books and forms special to this department the requirements should be arrived at by multiplying the requirements ordinarily assessed with reference, to the preceding paragraphs by 3/2, 6/2, 9/2 and 15/2 respectively in the case of annual, biennial, triennial and quinquennial forms. This is to ensure that there is always it reserve stock of special books and forms in all offices (Order 1253).
(iv) While assessing the requirements, care should be taken to see that no newly,
prescribed, books and forms are omitted to be indented for. Necessary additional
provisions, should also be made for new items of work requiring additional quantities of
books, forms and stationery giving explanatory notes therefor in the indents.

(v) Books and forms borrowed from other offices and those prepared in manuscript
to, want of printed forms should also be taken into account to correctly arrive at the actual
consumption on which the claim is made.

(vi) District Registrars should also satisfy themselves that the quantities indented,
for are adequate by test-checking the claims with reference to the work turned out in the
offices in their districts. For example, the requirements in respect of Patta transfer
applications and M notice forms can be checked with reference to the number of
documents registered every, year for which such application or notices were obtained.
General search application forms and encumbrance certificate forms can be checked with
reference to the, number of general searches conducted, and Encumbrance Certificates
issued every year. However, in such cases " ~~ increase in the claim to cover the, wastage
in the case of the forms supplied free to the public should be allowed.

(vii) District-Registrars should await intimation from Inspector-General of
Registration as regards passing and forwarding of, their indents ,to the Stationery
Department and ensure timely supply of full, quota of forms, etc., indented for, by them.

For this purpose they should call for the reports of compliance with indents from
the, officers in the respective unit centers immediately after the probable date of supply
and address the Stationery Department at frequent intervals till all the, items indented for
are supplied in full. They should, also address the Director of Stationery and Printing if
necessary by means of District Officers in case of non-supply or delay in supply. The file
relating to indents should be kept pending till all the items indented for reach the offices
concerned and reports to that effect are received from unit Officers.

(viii) District Registrars should also ensure that the full requirements of each Sub-
Registry Office under their control reach them in time from the Unit Offices through
which, they are served, and that the books, forms and stationery indented towards the
demand of one office are not utilised in the District. Registrar’s office or in any other
office.

(ix) The District Registrars should take all effective steps to ensure the supply of
the books, forms and stationery claimed in the indents, within 3 months from the probable,
date of supply specified in Order 1254.

In case of non receipt of supply in full within 3 months of probable date of supply
indicated in standing Order 1204 unit-wise details as to the number indented, supplied
and balance due, together with particulars of action taken by the District Registrar with
reference to the instructions in the preceding paragraphs should be reported to the
Inspector-General of Registration.

(x) Inspectors of Registration Offices and District-Registrars should specially check
in regard to adequacy of books forms and stationery at the time of their surprise
inspections of Registration Offices. -

1264. If a supplemental indent is necessitated by the negligence of an officer he
will be liable for the extra cost of transmission.

1265. District Registrar is responsible personally for indents for stationery, books
and forms and at his inspections He shall scrutinize the stock in a sub-office in order to ensure that there is no over-stocking or deficiency and shall also examine the stock books to see whether they are maintained in order.

Stock books

1266. Separate stock books shall be maintained for each of the following -
(a) stationery

(b) (i) Registration forms and common covers supplied on an annual basis:
(ii) Registration forms supplied on a triennial basis; and
(iii) Registration forms supplied on a quinquennial basis.

(c) Common forms.

(d) Financial, Treasury and Account Code forms.

(e) Chit Funds Forms.

(f) Forms relating to Marriage Acts.

1267. Each Junior Assistant or Assistant in the District Registrar's Office should prefer his indent for the supply of stationery to the Assistant or Junior Assistant in charge of the stores of the office regularly every month by the 5th of the month.

Necessary indent hooks should be opened for the purposes. The indents should be passed by the Head Clerk and the Joint Sub-Registrar or the senior Joint Sub-Registrar where there are more than one Joint Sub-Registrar after careful scrutiny. The articles should be issued only after orders in that behalf are passed by the Joint Sub-Registrar. All issues should be made as sanctioned by the 10th of every month. The scrutiny of indents by Head Clerk or Joint Sub-Registrar or the Senior Joint Sub-Registrar where there are more than one Joint Sub-Registrar Should be such as to ensure the observation of proper economy.

1268. In District Registrars' offices and in sub-offices that are centers of distribution, separate stock books shall be maintained for (a) the District Registrar's office or the central office as the case may be, and (b) issues to the several offices in the district or in the circle as the case may be. The average consumption entered in the stock books falling under item (a) shall be that of the District Registrar's office or central office and not of the district or circle. In the stock books falling under item (b) no figures regarding average consumption need be entered but the quantity passed on the indent for the centers shall be entered and the receipt of this quantity of forms from the press shall be watched.

1269. When any book, form or article of stationery is issued from the stock, the issue posted in the stock book shall be initialed by the Joint Sub-Registrar, or the senior Joint Sub-Registrar where there are more then one Joint Sub-Registrar in a District-Registrar's office and by the Sub-Registrar in a Sub-Registry office and the forwarding invoice shall, before it is signed, be verified with the corresponding entries in the stock book.

1270. Let the beginning of each stock-book all-all be entered a certificate (i) in Form 45 for the annual verification of books and forms and (ii) in Form 46 for the quarterly verification of stationery which shall be signed by the District-Registrar or the Sub-Registrar as the case may be, a note of check being also added and initialed by the Officer concerned against the balance under each item entered in the stock book.
1271. The opportunity of the annual verification of stock shall be utilized for removing any forms which have been superseded and such forms shall be used for packing purposes or as cut slips-

**Packing cases, etc**

1272. (a) The instructions contained in rule 45 of the Stationery Manual as to the disposal of packing cases, boxes, baskets, etc., shall be observed.

(b) When any of these articles are returned to the stationery Office, the District Registrar shall pay in advance the charge for returning the same and it will be debited to the head -15. Registration Fees -(b). District charges-Office contingencies - Miscellaneous

**CHAPTER XXV**

**Form of communications**

**CORRESPONDENCE.**

1273. All orders references and letters and enclosures shall be typed or written on both sides of the paper and are shall be taken to ensure that each sheet of paper is utilized to the fullest extent possible.

1274. (a) Correspondence with a Member of the Tamil Nadu Legislative Council or the Tamil Nadu Legislative Assembly or of the Parliament should be in the form of letters.

(b) Letters received from the Members of the Tamil Nadu Legislature or of the Parliament should first be acknowledged immediately, final replies being sent in due course.

1275. (i) All communications received from any foreign source by any subordinate official of the Government should be referred without delay to the Government in their concerned administrative department, along with the remarks of the Head of the Department and the particulars necessary for furnishing a reply by the Government through the Appropriate Channel of communication.

(ii) Heads of Departments and other subordinate officials of the State Government should not correspond direct with foreign Embassies in New Delhi.

(iii) Heads of Departments and other sub-ordinate officials of the state Government should not correspond direct with Indian Missions abroad.

1276. The Heads of Departments and the officers will route their correspondence with the Government of India through the State Government even though the Government of India might have addressed them direct. If a communication is received by them direct from the Government of India, they should send to the Government a copy of the communication and also furnish the particulars required for giving a suitable reply to the Government of India.

The above instructions will also apply to correspondence with the Union Public Service Commission.

1277. In all matters pertaining to the judiciary except routine urgent matters, the correspondence should be through the High Court. The subordinate judiciary shall be addressed through the High Court and not direct in all matters pertaining to the Judiciary except on routine urgent matters.

1278. At the head of communications both official and demi-official, issued by any officer, there shall be entries indicating his official designation and postal address including his post-box number (if any). In the case of an officer in Madras who has no
post-box number and whose office is in a private building, the name or number of the house and the name of the road or street shall be included in the postal address. The same rule applies to the case of an officer in a private building in a large town in the mufassal, if delivery is not taken of the officer's letters at the post office. If letters intended for the officer are not delivered direct from a head office; the postal address shall include the name of the sub Post Office or branch Post office from which his letters are delivered as well as the name of the head office (a list of head offices, sub-offices and branches will be found in the Post and Telegraph Guide). When the telegraph office is not the same as the post office, the telegraph office shall also be entered. Where an officer has an abbreviated telegraphic address or telephone number, these shall also be given at the head of the communication.

1279. (a) For any communication that is too long for post card but not long enough to cover both sides of a full sheet (30 cm x 21 ½ cm), half sheets (15 cm x 21 ½ cm) or inland letter forms shall invariably be used.

(b) Extravagant spacing (i) in writing, (ii) in ruling and (iii) in typing, shall be avoided. If this is done, half sheets or inland letter forms will often suffice where a full sheet would otherwise be used. Where it will result in saving a half sheet of paper or form, communication shall be typed with a single instead of a double space between the lines.

(c) Where a circular letter will not occupy more than half a page of foolscap size, two copies of it shall be typed or written on the stencil paper, one on the upper and the other on the lower half. Care shall be taken to see that copies from the cyclostyle machine are not wasted by being allowed to become smudged and blotted owing to defective inking.

1280. Papers shall be folded and creased as little as possible. Lengthy communications or those accompanied by large files or numerous enclosures shall be sent through the post unfolded, as far as possible.

1281. Plans, maps and similar documents which would be damaged by folding shall not be despatched in tin tubes, or cases. Each plan or map shall be provided with an inside wrapper in addition to the outer wrapper not necessarily of the length of the plan or the map indicating the office from which it is sent and the number and date of the letter to which it forms an enclosure.

1282. Petitions and applications relating to the private interests of public officers, such as leave, pay, transfer, leave allowances, fund subscriptions, permission to leave headquarters and, analogous matters, shall be written on private paper except in cases where printed forms for the purpose are supplied by the department. (Order 13?9).

1283. Demi-official letters which are likely to cover more than two sides of octavo paper shall be written or typed on paper of semi-foolscap size.

1284. When owing to lack of printed forms, it is necessary for the officer to submit a report or a return on a manuscript form the footnotes in the printed form need not be reproduced; nor when printed forms are used need footnotes be corrected; provided that in all cases the instructions contained in the foot notes are complied with.

Arrangement of papers

1285. The arrangement of the papers submitted to the Inspector-General shall be regulated by the following instructions on the top of the file shall be the docket sheet (Form, C. 7) the following entries in which shall be filled in by the dispatching office.
(i) subject, (ii) number, (iii) station, (iv) date, (v) name, (vi) designation, (vii) enclosures the remaining entries being left to be filled in by the Inspector-General's office. The letter shall be commenced on this sheet. After the letter, and wherever practicable on the same sheet as that on which it concludes, shall be typed or written continuously, each enclosure being given a Roman number and a distinct heading.

The whole file shall be connected by a single tag running through the top left-hand corner. The ends of the tag shall be left free and shall on no account be tied.

1286. When returning the original communication referred to him for remarks the officer replying shall ensure that no change is made in the arrangement of papers in the file sent to him and shall treat his reply as a fresh communication tagging it after the original (referred) communication.

1287. The original or copy of any official communication which may accompany a file returned, or submitted unofficially by an officer, shall be on separate sheets, distinct from the notes.

1288. When enclosures are returned by an officer to whom a reference has been made there enclosures shall be placed together, in the order in which they are received, immediately below his letter and before such further enclosures as he may find necessary to forward with his reply, and they shall be guarded by a facing sheet with the entry on its face, “Original enclosures received with No. , dated , returned.”

1289. When a file is voluminous, it may be broken up into two or more portions. Enclosures which are of such a nature that they will not readily lie in hook form (e.g. sketches and plans) may be kept separate.

1290. When enclosures to a communication are sent in a separate packet, either a sheet shall be attached at the top of the file giving the number and date of the communication to which they refer and the office from which it issued or the number, date and office shall be entered on an inner wrapper.

1291. Statements or annexures accompanying a communication shall be numbered clearly at the head or the first page, thus :

Annexure No.1 - to letter No
Statement accompanying dated the 19 .
Contents of Communication.

1292. Communications addressed by a Sub-Registrar to a District-Registrar and by a District-Registrar to the Inspector-General shall be by letter in the first person. Endorsements in the third person are permissible in trifling cases, anti tabular statement may be forwarded under the signature merely of the sending officer and without a covering communication.

1293. District Registrars shall adopt the form of official memorandum in communications to Sub-Registrars.

1294. The name as well as the official designation of an officer shall be set out at the head of every letter, memorandum or proceedings issued by him or from his office, irrespective of, any signature which may be added by procuration, at the end and, of the authority or person to whom it may be sent.

1295. Communications shall be complete in themselves and independent of enclosures. Enclosures of importance can be forwarded; but merely for possible reference
on points of detail. An exception to the rule here; given will be where the case is simple and contained in a few words and where a brief covering letter or endorsement sets out the matter with sufficient clearness.

1296. In submitting separate reports on matters arising from the inspection notes of the Inspector-General it is not necessary to include extracts of the remarks in question. So also in reporting on other matters, copies of papers which are known to be in the Inspector-General's office; shall not be submitted.

1297. (1) Correspondence shall be condensed as much as possible.

(b) When a District Registrar has to submit views based on those of various subordinate officers, a brief precise of the latter shall accompany the letter written to the Inspector-General. shall precise can conveniently be in a tabular form. The District-Registrar's letter, shall summarize the remarks and suggestions of Sub-Registrars and shall contain such recommendations as may seen expedient or best adopted, to the circumstances of the case.

1298. When an officer or subordinate of the department is first mentioned in communication, his name, number and part in the latest establishment list shall be entered immediately after the designation, e.g., The Sub-Registrar of Tirupattur, Thiru K. Nagmani (124/Part II), Assistant, Thiru V. Narayanaswami 112 Part 1).

1299. In submitting an appeal or other representation from a member of the staff, the District Registrar shall forward the personal file of the person concerned along with his report.

1300. When plans are sent as enclosures to communications, their distinguishing numbers such as, C.D. 134 of 1912 shall be quoted in the communications themselves and in the list, if any, of enclosures.

1301. Separate letters shall be written on distinct subjects.

1302. General questions shall not be raised in periodical reports.

1303. When application is made for financial sanction of any sort, the code or written authority shall wherever possible, be quoted.

1304. Such previous correspondence as has taken place on the same subject shall be quoted by date and number in addressing the Inspector-General, subordinate officers shall quote the numbers and dates of his proceedings where they have been communicated to them in preference to quoting their own letters included in those proceedings.

1305. When correspondence has passed in original between officers, care shall be taken to ensure that the previous correspondence accompanies any further communication on the same subject.

1306. When a Circular or Order which has appeared in the Registration Gazette is quoted, a reference to the Gazette shall be added in brackets, e.g., Rule VIII in circular 54 of 1912 (R. G. 1912--Page 113).

1307. Correspondence shall be in Tamil, which is the official language, correspondence in English being resorted to only in exceptional matter which have been specified in G.O. Ms. No. 1796, Public (Tamil Development Section), dated 27th September 1969.

1308. Date shall ordinarily be given by the calendar year, If it is necessary to give a date according to the fasli or other year, the corresponding date in the calendar year shall also be mentioned.
1309. Officers shall adopt an intelligible signature.

1310. Letters shall commence with a brief preamble indicating the previous correspondence on the subject thus.

“Sir -

Subject : - Sub-Registry Office-Ponneri-Improvement ..


1311. (i) The top right-hand corner of the first page of a communication is utilized for marking the current number and shall accordingly be kept free of impression of rubber stamps.

(ii) If a communication is urgent or very urgent, it shall be so marked boldly on the first sheet.

1312. All communications, from other officers are transmitted, the transmitting officer shall, except in cases mentioned in Order 1313 commence his endorsement immediately below the signature of the forwarding officer continuing the endorsement, if necessary, on sheets attached to the original communication.

1313. In the case of petitions addressed to Government appeals and applications addressed to the Inspectorgeneral and applications addressed to other departments, the endorsement of the forwarding officer shall be written not on the petition, appeal, or application itself, but on a separate sheet attached thereto.

1314. (i) In spelling the names of villages not appearing in the lists of the Revenue Department the transliteration table in Appendix XXXVII shall be followed.

(ii) the spellings adopted in the departmental lists for the names of registration offices and of officers, shall be adhered to correspondence with officer of other departments.

1315. (a) Save as provided in rules or orders issued by the Inspector-General or by the State Government no Government servant may address directly any superior, authority in writing other than the one to which he is immediately subordinate in any matter relating the official, duties; or affecting him personally as a Government servant.

(b) Every application by a Government servant for an appointment or promotion shall be sent through the proper channel.

(c) Sun-Registrars are prohibited from addressing district officers of other departments, either directly or through the District Registrar. If a Sub-Registrar has any representation to make as regards the action of a district officer of another department or by any of his subordinates or of others over whom the district officer may exercise control, he shall report; the facts to the District Registrar and it is for, the latter to deal with the matter.

(d) The ruling does not apply to correspondence relating to functions, of Sub-Registrars outside their ordinary duties, such as those of Sub-jail Superintendent and the like, in regard to which they may correspond direct with their immediate superior in the department concerned.

(e) In addressing officers of other departments the official letter form shall be adopted.

1316. District Registrars and Sub-Registrars shall in no case address the State Government or the Government of India or any of the representatives of the Government
in other countries directly. Correspondence in such cases shall be carried on any through
the Inspector-General.

**Telegrams**

1317. (a) State telegrams shall be sent as a general rule as ordinary and messages
shall be classed as, express only in every urgent cases.

(b) Telegrams shall not be sent where the object can be attained without
inconvenient delay by ordinary correspondence through the post.

(c) In framing telegraphic messages, special care shall be taken to avoid undue
length. Message shall be expressed in as few words as possible, mere auxiliary or
connective words which can obviously be filled in by the receiver being omitted.

(d) Reference to letters or telegrams previously sent or received shall be curtailed
as under :-

Your 32 26 instant meaning your letter (or telegram or demi-official letter) No. 32
of the 26th instant."..

The subject-matter of a telegram or letter the reference number of which is quoted,
shall not be stated in addition to the reference number unless the telegram is ~ o short that
the omission of a description of the subject- would he likely to cause confusion..

(e) Familiar contractions such as ' re " , recd. " 'para. " , tem.' and .'jt'., or
recognised designations such as ‘R.O.’, ‘S.R’ ‘H.C’. shall be used and special attention
shall be given to the use of the telegraphic addresses registered by the Telegraph
Department for use in India.

(f) The same message shall not be repeated to a number of different persons
except; in case of absolute necessity.

(g) In the case of returns which it is absolutely necessary to send by telegraph, a.
stereotype form shall be prescribed in which the requisite information can be conveyed in
the smallest number of words.

(h) Messages shall not be tendered for despatch at times when the telegraph office
of origin or destination or both are closed except in really urgent cases.

1318. The abbreviated address “Registration" shall be used in all state telegrams
intended for the Inspector-General of Registration.

1319. Telegrams of a personal nature regarding application for leave, appointments
and other matters, shall be sent at the expense of the State. A post copy of the telegram
should invariably be despatched by ordinary post as a confirmation of the telegram issued.

1320. In every proceedings, letter or reference, the number and date of the
communication shall appear clearly at the head thereof.

**Address of Communications**

1321. (i) In all official correspondence the following Tamil honorifics should, be
prefixed to the names of Indian Nationals irrespective of the race or religion of the person
concerned :-

For men -Thiru.
For Women -If married-" Thirumathi ".
If unmarried - selvi.
(ii) The following plural forms (for men and women respectively) should be prefixed, to the names of Indian Nationals, in official correspondence and Government records. While addressing more than one person:

<table>
<thead>
<tr>
<th>Honorifics</th>
<th>Plural forms</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thiru – திரு</td>
<td>Thiruvalargal- சீருவலர்கள்</td>
</tr>
<tr>
<td>Thirumathi- திருமதி</td>
<td>Thirumathiyar- சீருமதியர்</td>
</tr>
<tr>
<td>Selvi- சேல்வி</td>
<td>Selviar- சேல்வியார்</td>
</tr>
</tbody>
</table>

(iii) In addressing companies, firm etc., the plain honorific Thiru ,, should be used in the plaice of "Sri" or "Messers". formerly in use, such as Thiru Kalyan and company, etc.

(iv) No suffixes, e.g., "Sahib " and "Sahib Bahadur " need be added to the names of Muslims.

1322. Official correspondence which is not of a confidential nature shall be addressed to the officer for whom it is intended by his official designation only, without mentioning his name.

1323. It is only on every rare occasion that it is necessary to place confidential papers under double covers and when this is done, the inner cover shall be sealed, marked “confidential” and superscripted with the name only of the addressee and the outer cover addressed in the manner prescribed by Order 1322. Generally, it will suffice if the cover in which a confidential paper is despatched, is addressed by the sender himself superscribed with the name as well as the official designation of the addressee and with the word “Personal”, at the top left-hand corner of the cover. The additional precaution may be taken of sending: the cover by registered post in special cases.

1324. In cases where a District Registrar transmits a communication to the Inspector-General through another officer, e.g., the Accountant-General, the words indicating such transmission shall be entered in red ink immediately below the entry of the designation of the Inspector-General.

1325. A demi-official cover shall ordinarily be addressed to the officer for whom it is intended both by his name and by his official designation. Should the officer addressed by, name has vacated his appointment, his successor or locum-tenens shall open such a cover and deal with the communication enclosed, if he is competent to do so. If not competent, he shall return it to the sender with an intimation to that effect and shall treat any information thus obtained as confidential.

1326. A demi-official communication which is intended to be opened by the addressee and by no one else shall be addressed to him by name, his official designation being omitted. If he has vacated his appointment and such a, communication is delivered to his successors or locum-tenens, it shall be forwarded to him direct if his address is known and, if not, it shall be returned to the sender.

1327. "Top Secret' and 'Secret' communications other than 'Nil' reports if despatched by post shall be enclosed in double covers, the inner cover being marked ‘Top Secret' or 'Secret' as the case may be, sealed at both ends without using economy labels and addressed to the officer for whom it is intended by name while the outer cover should bear only the usual official address and the frank of the office of origin. There should be no security grading on the outer envelope. The outer cover should be fastened with an economy label and the seal of the office or the officer affixed on the economy label. When economy label is used, care should be taken not to seal or paste the flap of the cover lest;
the purpose of using economy label should be defeated. The outer cover should be strong and large enough to hold the inner cover. If despatched by hand the communications shall be put in single covers with both the flaps sealed and the covers clearly marked with the correct name, address and security marking,

‘Nil’ reports pertaining to 'Top Secret' or 'Secret' matters shall be put in single envelopes only clearly marked with the correct name and address to the officer to whom it is intended and then sealed and despatched.

Letters or packets containing 'Top Secret ' or 'Secret' papers when sent by post, should invariably by registered and should be sent 'Acknowledgement due'.

1328. (a) The forms of addresses to be adopted for communications sent by post and for telegrams, intended for the under mentioned officers are--

(i) The Inspector-General or Registration: -
Post
Post Box No 59,
G. P.O., Madras-1.

Telegrams
"REGISTRATION".

Telephone No.  21694, 21695 and 26964.

(ii) The Accountant-General :-
Post
No. 82-C, Mount Road,
Madras-18.

Telegrams
" ACCOUNTS ".

Telephone No. 44021.

(iii) The Director or Stationery and Printing:-
Post
Mint Building,
G. P.O., Madras.

Telegrams
“ORSILOCHUS”.

Telephone No. 31321.

(iv) The General Superintendent, Public Works, workshops and Stores: -
Post
Old Jail Road,
G. P.O., Madras-1.

Telegram
“PERDISSIEZ”.

Telephone No. 35652

(b) Care shall be taken that telegrams and covers containing communications are addressed in accordance with the addresses given at the head of communication (Order 1278).

Copies of Communications

1329. In communicating a proceedings or an order to a subordinate or a petitioner, a full copy of such proceedings or order shall not be transmitted but only the purport or so much of the text as may beat immediately on the case on hand.

1330. Whenever a copy of an order signed “By Order”or “For” is communicated by the receiving office to another Office, the words 'By Order' or "For" and the name of the officer who signs ‘By Order ‘ or 'For’ shall be omitted and the name of the head of the
office from which the order issued with his designation, preceded, by the word "(Signed)"
shall be substituted in their place.

1331. A duplicate copy of every order of the Inspector-General which is likely to
be communicated by the District Registrar to a single Sub-Registrar will be forwarded to
the District Registrar along with the signed copy of the order. The duplicate copy shall be
utilized for communication to the Sub-Registrar.

1332. The copy of an official communication shall not be granted to a private
individual except with the previous sanction of the higher authority.

**Covers and postage**

1333. The papers sent in a cover shall, as far as possible, be so folded as to be of
the same size as the cover itself. The transmission of a small packet in a large cover
besides involving waste as regards both stationery and postage, renders the packet liable to
damage in transit.

1334. Small envelopes shall be used for communications on half sheets and such
envelopes shall be indented for freely and the demand for large envelopes reduced
 correspondingly.

1335. When the papers to be sent do not exceed six sheets of foolscap the page
shall be folded in four, breadth wise, and placed in a suitable envelope. When
communications exceed six sheets, the paper shall be folded in two, lengthwise, and a
cover of suitable size shall be used.

1336. Covers in which communications are sent shall be carefully opened in the
receiving office. The covers shall be used again for sending communication to other
offices.

1337. The paper covering ream packets supplied from the Stationery Stores shall be
used for packing purposes and for covers of registers.

1338. (a) The undermentioned communications shall be sent service paid:

   (i) Notices to parties to take back documents and other communication directly;
connected with, the registration of documents and with searches, such as a letter to part,
claiming additional fees or requesting him to take steps to enforce the appearance of an
executant or to furnish information regarding the ownership of property mentioned in a
search application (in most cases it should suffice to send much communications on
postcard or inland postal covers.

   (ii) applications for general searches and encumbrance certificates from one office
to another when the search has to be made in the records of more than one office; and

   (iii) correspondence relating to processes forwarded from one office to another.

(b) The postage on the undermentioned communications shall be levied from the
party concerned:

   (i) notices sent to a village munsif in connexion with the registration of a
document;

   (ii) commission orders and interrogatories [Registration Rule 42 (i)] transmitted to
other officers by post for execution and those retransmitted after compliance;

   (iii) intimations of revocations of powers-of.-attorney sent to other offices, under
Registration Rule 52 (ii) (b); and
(iv) notices regarding Will enquiries sent to the Treasury, Deputy Collector for publication in the District Gazette, under Registration Rule. 69.

The postage should be ledgered in Account B and remitted into the treasury under the head “Other receipts”, the communications being sent service paid.

(i) The undermentioned records required by private parties to be sent by post shall ordinarily be sent "Service unpaid"—

(i) certified copies of entries in register books, depositions and other miscellaneous records and

(iii) encumbrance certificates.

But, however, the parties specifically request that they should be sent by registered post, their request may be complied with, following the procedure prescribed in Rule 109.

The postal charges levied shall be ledgered in Account E. the number to be entered in column 1 thereof for this item being the last serial number, with the letter 'a' affixed [Order 588 (h).]

1339. Petitions and applications relating to the private interests of public officers (Order 1282) shall be treated as private communications and postage for their transmission shall be pre-paid, accordingly, but any such petition or application when transmitted by the receiving officer to a higher authority shall be treated like any other official communication.

1340. Postal articles forwarded "Service unpaid" shall be as light as possible. Both with respect to the paper on which they are written and the covers in which they are enclosed

1341. All officers shall refer to the post-master concerned before paying postage demanded as due on an official article in any case in which an alteration or erasure in the entry in figures of the amount due is not supported by the signature in full of the post-master or other duly authorized officer of the post office of delivery.

1342. With a view to securing economy in postage charges:—

(a) monthly returns, periodical statements and similar communications which are not of the nature of personal correspondence shall be sent by packet post; the reviews on accounts and statement shall be sent in a closed cover and the accounts and statement shall be transmitted by separate packet post as enclosures; answer papers in departmental examinations shall be sent as registered parcels; inspection reports of registration office shall always be sent in closed covers:

(b) post cards shall be used freely for brief communications and nil returns;

(c) reports and returns for which forms provided with a flap have been prescribed or which are printed on cards shall be posted without a cover, but it shall be ensured that, when there are other papers also to be despatched to the same addressee, post-card forms and forms with flaps are despatched in the same cover and not posted separately;

(d) the pieces, rubber rollers and packets of form shall be sent from offices at stations on the railway by railway parcel when it is cheaper to do so;

(e) Wherever practicable, more than one cover shall not be despatched to the same officer on one and the same day;

(f) acknowledgement for articles sent by, post shall not be called for, especially if the articles are registered, An advice of despatch shall be issued as regards each article or
consignment and it shall be the duty of the addressee to make inquiries in case any articles do not reach him within a reasonable time;.

(g) any communication intended for the Inspector-General which is of an Urgent nature or which falls under the category of a periodical report or return shall be submitted as soon as it is ready for despatch, special attention being paid to distinguish between papers which are urgent and those which are of a routine character;

**Postage accounts**

1343.. Service stamps shall be brought to account in the despatch register as soon as they are received. The postage account in the register shall be totaled in ink on the completion of the entries on each page and initialled with date by the registering officer. The balance of stamps shall be struck whenever a fresh supply is received and this shall be verified by the registering officer with the actual balance.

1344. Stamps of various denominations shall always be kept in stock according to the needs of each office and the smallest number of stamps shall be affixed to postal articles and state telegrams.

1345. (1) Service postage stamps shall be used with due care. Stamps in excess of the required value shall not be affixed to letters despatched. The tapals shall be weighed properly and correct value of the stamps shall alone be affixed.

(b) When stamps are borrowed from or lent to other offices and returned, there should be cross references against the receipt and the expenditure so that it is possible to identify each item of borrowing with the particular item of return.

1346. The work of the despatcher shall be checked by surprise frequently:

(a) In Sub-Registry Offices.-The Sub-Registrar should check the value of stamps affixed to covers and the actual weight of the covers once at least each week by surprise. A register should be maintained to record the results of the checking and the date of check:

(b) In District-Registrar's Offices, the instructions in paragraph (a) above, shall apply. In the District Registrar's offices also, the officer who has to do the checking being the Joint Sub-Registrar, the Senior Joint Sub-Registrar in case there are two or more Joint Sub-Registrars in a District Registrar's Office.

**Tottenham’s System of correspondence-District Registrar's Office**

1347. (i) The Tottenham's system of office procedure as embodied in the District Office Manual has been introduced in District Registrar's Offices from the 1st, January 1965. The District Registrars, the Joint Sub-Registrars and all the members of the staff in the administrative branch of the "District Registrar's Office shall study the district office Manual and acquaint themselves well with the various instructions contained therein. It will be the duty of the District-Registrar to issue, the necessary office orders and other instructions to ensure that the orders, etc, in the District Office Manual in as far as they are applicable to this department are implemented fully. Special care shall be taken by the District Registrar in issuing the office orders necessary in regard to the matter dealt with in Paragraph II of the District Office Manual under the head “Sections”.

(ii) the instructions in these standing Orders shall be deemed to be supplemental to those in the District Office Manual.
General.

1348. (i) Preliminary.-The several functions assigned to the orders mentioned in the District Office Manual should be performed in the District Registrar's office by the, officers specified below (Preliminary Note on page 1 of the District Office Manual.

<table>
<thead>
<tr>
<th>Officers mentioned in the District Office Manual</th>
<th>Officers by whom the functions are to be performed in District Registrar's offices.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Collector</td>
<td>District Registrar.</td>
</tr>
<tr>
<td>Personal Assistant to the Collector.</td>
<td>Joint Sub-Registrar.</td>
</tr>
<tr>
<td>Sarishtadar and Head of sections.</td>
<td>Head Clerk,</td>
</tr>
</tbody>
</table>

(ii) Organization of the office -The office (i.e., the administrative branch) may be divided into four sections, the Junior Assistant or Assistant in each section being assigned a distinguishing letter and number, as illustrated below (Paragraph 11 of the District Office Manual) :-

- Section A -- A1, A2.
- Section B -- B1, B2.
- Section C -- C1, C2 etc.
- Audit Section -D.A. (Departmental Audit.)

The Head Clerk and the Typist need be, given a letter and a number; only if they are assigned original correspondence work.

The Head Clerk, will be the head of all the sections and subject to the general control of the District Registrar; the Joint Sub-Registrar will be responsible for the supervision and control of the whole office.

(iii) Registers to be maintained -The following registers connected with the Tottenham system should be maintained in each District Registrar's Office.

- (a) Distribution Register (Paragraph 16 of District Office Manual).
- (b) Personal Registers (Paragraph 20 of District Office Manual).

Note :- Each Junior Assistant or Assistant attending to correspondence work in District-Registrar's Office should maintain a separate Personal Register as laid down in paragraph 20 of District Office Manual.

- (c) Periodicals Register (Paragraph 70 of District Office Manual).
- (d) Special Register of important references from the Inspector-General, Collector, the Board of Revenue and Government (Paragraph 26 of District Office Manual).
- (e) Fair Copy Register (Paragraph 23 of District Office Manual).
- (g) Call Book (Paragraph Q8 of District Office Manual).
- (h) Reminder Diary (Paragraph 136 of District Office Manual).
- (i) Stamp Account (Paragraph 25 of District Office Manual).
- (j) Record issue Register (Paragraph 25 of District Office Manual).
- (k) Copy applications Register (C.F. No. 5) (Paragraph 25 of District Office Manual).
The Bills Register (Form C. F. 53) for bills for pay, travelling allowance contingencies and refunds,

Note - (1) The New Case Register mentioned in the District Office Manual need not be maintained.

(2) Despatch Register for tapal sent by post need not be maintained if the Fair Copy Register is maintained.

(3) In the Distribution Register (Form on page 69 of District Office Manual) only the first three columns need be filled in,

(4) Fair Copy Register should be maintained in Form IV on page 70 of District Office Manual. (Order 1428),

(5) In Copy Applications Register, only applications for searches and copies not accounted for in Account D should be entered,

(iv) A Business Return showing the Progress of business in the District Registrar's Office for the half years, ending 30th June and 31st December (in the form in Appendix (I) on pages 80 and 81 of the District Office Manual) should be prepared by each Junior Assistant or Assistant for his seat and such returns of all Junior Assistants or Assistants shall be consolidated for each section and for the whole office by the Tapal clerk, the consolidated Business Return should be submitted to the Inspector-General by the 20th of the month following each half year.

Along with the half-yearly business statements a list of cases over six months old, indicating briefly in each case the points involved and the reasons for the pendency shall be submitted. For this purpose the District Registrars should review all cases over six months old in the months of May and November with a view to closing as many currents as possible by the end of the half year. In the Return showing state of work submitted by the District Registrars for the corresponding months they must indicate whether they have taken such action and how many cases they have reviewed by means of a certificate appended to the return,

Opening and distribution of tapals

1349. (a) The tapal in the District Registrar's Office shall every day be opened by a Junior Assistant deputed by the District Registrar for this work, in the presence of the District Registrar when he is at Headquarters, and in the presence of the Senior Joint Sub-Registrar, when the District Registrar is away from the Headquarters.

(b) The District Registrar after perusing the tapals, shall send them to the Joint Sub-Registrar I, who shall after perusal, send them on to the Head Clerk. The Head Clerk shall sort out the papers of each member of the establishment and send them to the Tapal Clerk.

(c) The procedure prescribed in paragraph 17 of the District Office Manual should as far as practicable, be followed in distributing the tapal. The Junior Assistant attending to the tapal work shall complete the distribution of the tapal to the sections as expeditiously as possible and in any case by 11-30 a.m. each day. He shall verify carefully that every paper entered in the distribution register is acknowledged by the concerned Assistant or Junior Assistant.

(d) Covers addressed by name to the District Registrars as "Confidential" shall be opened only by the District Registrar.

Submission of lists to the head of the Office
1350. The Joint Sub-Registrar shall submit daily to the District Registrar when the latter is on tour, a list of important papers received, the list comprising a very brief abstract of each communication with indications of the section that is being taken at head-quarter. In cases where a brief abstract is insufficient, a copy of the communication shall be submitted with the list.

(a) the office date stamp shall be impressed on the undermentioned papers when the received;

(1) all correspondence;
(2) applications and petition;
(3) receipts produced by parties when taking delivery of document;
(4) all records received for filing in File Book I;
(5) chalans received back from the treasury after remittance.

(b) The Registering Officer shall keep the stamp under lock and key and always affix it himself or, have it affixed in his presence.

(c) The stamp shall not be impressed on documents registration or attestation.

**Distribution register maintenance**

1352. (a) A single distribution register shall be maintained for the whole office.

All papers received in the office (including the Original Registration Branch in the District Registrar's office) shall be numbered under one set of serial numbers for the whole Year and entered in the Distribution Register without any omission. The numbering shall be made in such a way that each Assistant or Junior Assistant has 81 consecutive series of numbers. In column (g) of, the distribution register should be indicated briefly the nature of the enclosures, if any (e.g. two volumes of service register, one personal file, 'two maps', etc) The papers should then be handed over to the Junior Assistants or Assistants, concerned, who should draw a bracket against the numbers of their papers and put their initials in column (3), in token of having received their papers. Any stray numbers relating to the paper of a Junior Assistant or Assistant should also be initialled by him.

(b) Below the last number given to the day's tapal, the Head Clerk or Joint Sub-Registrar I should invariably affix their initials with date.

1853. papers of the kinds mentioned below connected directly with original registration work need not be numbered and entered either in the distribution register or in the personal register.

(i) application for-

(a) Certificates under section 16 of the Stamp Act;
(b) Copies;
(c) Private attendance;
(d) Searches;
(e) Summons or other process and the originals or such summons or process received back after service.

(f) Transfer of revenue registry including notices of transfer to local authorities and to land-holders.

(g) Chalans accompanying remittances;
(iii) Memoranda forwarding applications for transfer of Patta and notices to Revenue Officers, notices to local Authorities and intimations regarding endowments religious institutions and the acknowledgment therefor:

(iv) Notices to parties to claim back documents;

(v) Petitions-

(a) of appeal for Registration and petitions directly connected with such appeal such as those for adjournments for filing documents for inclusion of additional respondents after execution of decrees;

(b) protesting against registration;

Note - Any replies to such petitions when sent by post or through messengers shall be entered in the personal register and Local Delivery Book.

(vi) Local Order and railway Receipts and other acknowledgments which are filed as receipts.

(vii) 111dastOl forwarding copies and memoranda under sections 64 to 67 of the Act and their acknowledgements in the office of issue.

Note - U-h y",das\.s sh".lI )>::, rAg",!eJod 11' the r"c(', V" ';; ,f.] "('.

1354. A running note file should be maintained for each distribution register. The distribution Register should be cheked by Head Clerk thoroughly once in ten days to ensure that all papers entered in the distribution registers are properly accounted for in the personal Registers, the periodical registers and the Special Registers of the Junior Assistants or Assistants concerned. This could be best done by assembling the Junior Assistants or Assistants of a particular section at the same time and giving the registers of one person to another person and some one reading the numbers entered in the distribution Register and each Junior Assistant or Assistant checking up whether that number finds a place in the Personal Register or in the Periodical Register or in the special Registers. These checks by Head Clerk should be made on the 10, 20th and last day of each month and he should add certificates in the Distribution Register that this had been done. Such certificates should be added right across the page immediately below the last number of the 10th, 20th and the last day of the month.

The certificate should not be treated lightly as a routine matter.

(b) The Distribution Registers should be submitted to the Joint Sub-Registrar I with running note files for scrutiny on the 1st, 11th and 21st of each month. The Joint Sub-Registrar I should submit on the 5th of every month a certificate to District Registrar to the effect that the current numbers in Personal Registers have been checked by him with the entries in the distribution register and found to be correctly accounted for.

Personal register maintenance

1355. No new case register is maintained in District Registrar's Offices. All the correspondence received shall be registered in the personal registers of the Junior Assistants or Assistants concerned except periodicals and papers (e.g., bills); for which special Registers are maintained.

1356. (a) The Distribution Register numbers should themselves be adopted as current numbers when registering the papers in the Personal Registers. Each paper shall be quoted by mentioning its current number, and the letter and number assigned the Junior Assistant or Assistant dealing with it and the year in an notes, drafts and references
indicated below. "No. 2250/A1/66. where A is the section letter, the Junior Assistants or Assistant's number and 2260 the current number in the Personal Registrar and 66 the year.

(b) The current number with the section letter and the Junior Assistant's or Assistant's number shall be marked boldly in red ink on the top right hand corner of the first page of the current file.

1357. (i) New Personal Registers should be opened for each calendar year by each Junior Assistant or Assistant. When the new registers are opened, the first few pages shall be left blank and at the end of March, all the pending cases in the previous registers being carried over to the Personal Register and entered in the said blank pages. The current number, subject, the last reference issued and the last reply received should alone be entered. The serial number to be entered in column 1 should 00 1, 2, 3, etc, (to show the number of such pending files carried over). A certificate that all the pending currents of previous years as on the 1st April of the year have been brought forward to the new register should be furnished in the first page of the register by the Junior Assistant or Assistant concerned. It should be counter signed by the Head Clerk in District Registrar's Office and by the Sub-Registrar in a Sub-Office.

(ii) If there are no such pending currents to be brought forward the following certificate should be added:

"Certified that there were no pending currents of previous years to be brought forward to this register on 1st April."

1358. The Personal Register of the previous years should be handed over to the records in April each year (Order 1412).

1359. When money or other articles of value are received with a letter, the amount of money or the description of the article shall be specified briefly in column 4 of the personal register. When an enclosure to a letter is received subsequently the entry in column 4 of the personal register shall specify also the date on which the enclosure is received.

1360. (a) New cases should be registered under fresh serial numbers, while old cases should be noted against the serial numbers to which they refer in columns (9) and (10) of the personal register. In order to facilitate the tracing of old cases in the personal register the current number given to each old case in the distribution register should be noted in serial order in column (2) below the last entry of new cases for the day together with the current number of the paper against which the old case is entered as ordered above. In the case of papers that are entered in the periodical register and other special registers, e.g., the bills register, a suitable indication shall be given in the personal register. This is illustrated below:

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Current number.</th>
<th>Junior Assistant or Assistant.</th>
<th>Date of receipt by,</th>
<th>Title, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>335</td>
<td>4847, 4848-3584: 4849. Periodical 18</td>
<td>30-7-1970</td>
<td>Panchayats</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Budget Control of Expenditure.</td>
<td></td>
</tr>
</tbody>
</table>
Such indications should be written right across the pages in order to conserve stationery.

(b) The heading in column 5 of the personal register may be ignored in the space available thereunder utilized for the entries to be made in column 1361.

(i) Whenever a current is transferred from one seat to another, it shall not be registered as a fresh case in the latter's Personal register.

(ii) In cases of this kind, the Junior Assistant or Assistant, to whom a current transferred should adopt the original current number while entering it in his personal register. The letter and number assigned to his seat should, however be entered in continuation of the letter and number of that original seat, whenever the current number is to be quoted. For instance, if C. No. 999/B1/70 is transferred from B1 to the number 999/B1/C2/70 should be quoted in all correspondence after the transfer...

(iii) While entering a transferred case in the personal register the date of receipt in the previous seat should be shown as the numerator and the date of receipt in the seat to which it is transferred, should be shown as denominator in the column "date of receipt".

1362. The currents should be registered by the Junior Assistant or Assistant concerned on the day they are received and in sent order. The title heads should be brief and accurate and only the prescribed title heads should be used. Column (5) in personal register need not be filled in. In column (8) the date to be noted is the date of approval by the officer not the date of despatch.

151G3. It is the duty of the supervisory officers checking the personal registers to point out specific defects and give proper instructions to rectify the defects so as to avoid their recurrence and not merely make general, vague or sweeping remarks without any detailed scrutiny, as is too often the case. In the running note file (which should be of plain white paper) a line should be drawn vertically in the middle of the page so that the remarks of the checking officers may be noted on the left side of the page and the replies of the Assistant or Junior Assistant on the right side directly opposite to each remark. In the personal registers all pages containing nothing but disposal of paper should be tagged together so that the pending current can be quickly turned up.

1364. A fly leaf should be attached in the front page of the running note file of the personal register, etc., of every Junior Assistant or Assistant in the following form

<table>
<thead>
<tr>
<th>Due date</th>
<th>To whom due.</th>
<th>Actual date of submission</th>
<th>Dated initials</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>by Junior Assistant or Assistant.</td>
<td>Date of receipt</td>
<td>Officer.</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

[Columns (1) and (2) should be filled up for the entire year in advance as per Programme of check in order to discourage any deliberate omission of a due date of check. Column (3) will be filled in by the Junior Assistant or Assistant as and when the registers are submitted for check. Column (4) will be initialed by the checking officer. Next to the above leaf, a copy of the office order prescribing dates for submission of Personal Registers, etc, for check should be filed in the Running Note file.]

1365. Separate personal registers, periodical registers, bills registers and other special registers shall be maintained for each calendar year.
1366. (a) The number assigned to the first communication in a file in the personal register shall also be the number to be assigned to any reference or final order issuing on that paper.

(b) When a communication has issued from an office, the requisite entries shall be made in columns 8 and 11 of the personal register, the entry being made in column 8 in the case of a reference and in column 11 in the case of a disposal. In respect of "N." disposal, that is those that are sent out in original either the gist, or if the precise wording is important, a copy of the N. disposal should be enforced in the disposal column of the personal register showing also the initials of the officer who passed the disposal. In respect of disposals falling under Order 1425, that is, those that are filed in a single file for convenience if reference, the words "Filed in File" should be entered in the disposal column of the personal register and the entry attested by the subject Junior Assistant or Assistant. In the case of other final disposals, the letter "R", "D" "K" or "N" as the case may be and the date of disposal will be entered in column ~ of the personal register.

1367. When a communication emanates from the office itself, it shall be assigned number in the personal register concerned in column 4 with the word 'arising" entered after the title.

**Periodical register**

1368. Periodical reports and statements and all communications which are registered in the periodical registers under the standing orders and bills shall be kept distinct from ordinary correspondence.

1369. Applications for additional allotments, supplemental indents, applications for employment of temporary section-writers and applications for posts in Ministerial Service or Last Grade Government Service do not fall under the category of periodicals and should not be ledgered in the periodicals register. These papers shall be entered in the personal register and given a disposal.

1370. Certificate of Transfer of charge, report or private attendance and the like received from Sub-Registrars, shall be entered in the Distribution register and registered in the personal register of the Junior Assistant or Assistant who deals with such papers. After orders are obtained, all such papers shall be filed in a separate file with a Table of contents.

1371. (a) Each Junior Assistant or Assistant should maintain a periodical register for the returns due to and from him.

(b) In the periodicals and bills registers separate openings, each sufficient to contain the entries for one year shall be provided for each kind of periodical returns or fills. The number assigned to the periodical in the list of periodicals shall be entered in column 1 of the periodical register. In the case of bills, the description of the bills shall be entered at the top of the bills register.

(c) Each periodical due to or by the office is assigned a number in the list of periodicals. This number is a permanent one and it shall be specified whenever a periodical is quoted.

(d) In each opening in the periodicals register the names of the sub-offices in the district shall be written out in alphabetical order in column 3 for each periodical for which the return is due from Sub-Registrars.

1372. It is the duty of the District Registrar, Joint Sub. Registrar I and of the Head Clerk to check the periodical registers thoroughly and to take steps to ensure that no delays
occur in submitting the periodicals. The District Registrar should satisfy himself by periodical verification at least once in a quarter that the list of periodicals maintained in the office relating to all the sections is correct and up-to-date.

1373. Whenever a periodical report could not ~o in time for want of reports from Sub-Registrars an interim report should be despatched to the officer concerned so as to reach him on the due date, and at the same time the subordinate officers who have not sent the return should be called upon to explain their default. (Order 1465).

1374. Whenever periodical reports are submitted for approval, the due date should be noted prominently in red ink in the right hand corner of the draft report and any delay should be explained in an office note.

1370. (i) When a periodical register is written, periodicals should be grouped as annual, half-yearly, quarterly, monthly, etc. When a periodical register is written afresh at the commencement of a year, a certificate to the effect that all periodicals accounted for in previous registers have been brought to account in the registers, should be, appended. It should be counter-signed by the Head Clerk of the District Registrars Office.

(ii) A table of contents should be put up in the first few pages of the periodical Register.

(iii) Immediately after the table of contents an abstract for the calendar year showing the number of the periodicals due for each month will be written in the following form:-

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) (2) (3) (4) (5) (6) (7)</td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td>January</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>February</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(iv) The periodical registers should be submitted for check along with the Personal Registers to the District Registrar, Joint Sub-Registrar I, and Head Clerk on the dates mentioned in Orders 1372 and 1384

(v) The numbers of despatched returns will be ringed off promptly in the abstract. Office copies of periodicals except those prepared in books for a year will be handed over to the Record-keeper promptly and his acknowledgment obtained in the periodical register against the date of despatch of the periodical.

(vi) The authority prescribing the return and the period of preservation fixed for the periodical should be entered in red ink in the periodical register. Disposed of periodical files will not be accepted by the Record-keeper unless the number and name of the periodical and the period of preservation are written on the last page in red ink and the file page numbered.

(vii) There will be a periodical bundle for each year, and in it the different kinds of periodical returns will be arranged in sub-bundles. The sub-bundles shall be arranged according to the periodical numbers and the individual periodicals will be arranged in the sub-bundles, chronologically. With an outgoing return will be filed any in-coming return, or returns from which it is compiled and correspondence that has been in connection with it.
P' 1;1'16. A periodical return must never be late. The preparation of many outgoing periodicals in office may depend upon the receipt of returns from subordinate officers. Hence for the prompt despatch of the periodical it is necessary to obtain the returns from the subordinate offices in time. Advance reminders should be issued whenever necessary well before the due date. If any periodicals not received on the due date, a reminder should be issued to the officer or officers from whom it is due on the very same date. It should be followed by successive reminders on every 4th day or earlier, depending upon the urgency or importance of the periodical: If the report is not received within four days after the issue of the second reminder which will be a D.O. reminder, the explanation of the officer should be called for in a separate current number and suitable action taken against the person at fault. (Order 1373).

1377.(i) When submitting periodical register for inspection to the District Registrar and the Joint Sub-Registrar I, the Assistant or the Junior Assistant maintaining the register shall add a certificate in the running note file as under:

“Certified that there are no overdue periodicals to be sent to other offices on this date in this seat.”

(ii) If there are such periodicals which are overdue the words "except the following" shall be added in the certificate and the details of the overdue periodicals furnished in the following form:

<table>
<thead>
<tr>
<th>Reasons for not to whom due submitting</th>
<th>Serial No.</th>
<th>Periodical No.</th>
<th>Name of periodical and date present stage</th>
<th>the periodical when due on the due</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>

**Bills register**

187.8. (i) Bill registers shall be prefaced by a table of contents.

(ii) Each kind of bill shall receive a separate series of receipt numbers commencing with the calendar year and the abbreviation adopted for the kind of the bill shall be prefixed to the serial number of a bill whenever it is quoted.

(iii) In the case of pay bills, the names of all sub-offices shall be written out alphabetically on the first working day of each month and a single number shall be allotted to all pay bill for that month. Each supplemental bill shall, however, be given a separate serial number.

137';. (a) When a bill is prepared and issued from the office, column 4 will show the date of preparation of the bill, column 6 the date of checking by the Junior Assistant or Assistant with his initials, and column 11 the date of despatch, Columns 7 to 9 will be blank.

(b) When a bill is returned by the treasury officer or the Inspector-General with an objection the date on which it reaches the District Registrar's Office shall be entered in column 4 of the bills register below the original date and the requisite entries shall be, repeated in the subsequent columns against the original entry.

(c) An additional column (column 14) with the heading "date of return from Sub-Registrar with acquittance shall be opened in the openings provided for travelling allowance bills for noting the date of receipt of the copy of the travelling allowance bill with acquittance,
1380. In order to ascertain the amounts expended and the amount available for future expenditure under travelling allowance the total allotment granted from time to time for the district shall be entered at the head of each page relating to travelling allowance in the bills register and a running total of the amounts in column 3 shall be carried forward from page to page for the official year. Where the amount for which bill is finally passed differs from that noted in column 3, the amount passed shall be entered in red ink below the amount claimed and, the amount passed shall alone be recognised for the total.

1381 Each class of bills shall be maintained in a separate bundle, all correspondence relating thereto being tagged to or stitched with the bill concerned. Correspondence relating to travelling allowance and contingent bills for which no copies are maintained shall be kept separately in the bill

**Reminder diary**

1382. (i) A Reminder Diary should be maintained by each member of the establishment prescribed in paragraph 136 of the District Office Manual

(ii) the Reminder Diary is maintained not merely for the issue of reminders to Subordinate officers on current files, but also to, show the dates on which action is due on the specified current. Full use of this diary shall also be made to ensure that all the incoming and outgoing periodical are attended.to on the due dates by entering number of the periodicals against both the incoming and outgoing due dates.

1383. (i) The Reminder Diary required to be maintained in Order 1382 should, be in the following form :-

<table>
<thead>
<tr>
<th>Date</th>
<th>Current numbers dates on which action is to be taken.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>(1)</td>
<td></td>
</tr>
</tbody>
</table>

(ii) One or two pages should be allotted in the Reminder Diary for each month. Separate volume at the Reminder Diary shall be maintained for each Calendar year. The current number should be entered against the date on the file. The date against which the current number is to be noted is the date fixed by the officer concerned under paragraph 136 of the District Office Manual. No officer should approve a draft reference without ensuring that a reminder date, had been noted on it, as prescribed in the said paragraph of the District office Manual. When a file is made to lie over, it should always be to a specific date to enable the clerk to enter the current number of the file against the date concerned in Reminder Diary. Every day each member of the establishment should go through his Reminder Diary and issue necessary reminders or take other action. In respect of the files entered against the date and round off the current numbers entered in column (2) in red Ink as soon as the reminders are issued or other action is taken.

(iii) The actual date of issue of reminder should be noted below the current number as illustrated below and the current numbers should also be ringed off :-

| MAY 1966 |
| 8. 3190/1966 | 39920/1966 |
| 1/7/1966 | 15/5/1966 |
| 9. 1919/1966 | 7581/1966 |
| 9/5/1965 | 11/5/1966 |

(iv) All the holidays shall be indicated in the reminder diary to avoid the noting of next action date on a holiday. A periodical check of personal register, etc.
1384. The personal registers should be checked by the Head clerk, by the Joint Sub-Registrar and by the District Registrar once a month to ensure that no avoidable delays occur in the disposal of papers and that no paper is shelved. The check of the registers should be critical, effective and thorough. Any grave delay or irregularity noticed by the Head clerk or the Joint Sub-Registrar should at once be reported to the District Registrar. The instructions in paragraphs 131 to 136 of the District Office Manual in regard to the checking of the personal and periodical registers, the submission of arrears lists and in respect of incoming and outgoing returns and reminders and the maintenance of a reminder diary by each member of the staff should be followed in District Registrar's offices. The District Registrar shall ensure that these instructions are strictly adhered to.

1385. On each occasion, the Personal Registers, Periodical Registers, Reminder Diaries, Stock files, etc., are submitted by an Assistant or Junior Assistant for check, a note should be entered in the running note file submitted along with the above registers, etc as follows --- "

" Personal Registers Periodical Registers, Reminder Diary and Stock Files Submitted for check to-----." This note should be initialled by the Assistant or Junior Assistant concerned with date. The Head clerk and the officers should check the Registers thoroughly and in detail and should record their remarks separately under the heading "Personal Registers", "Periodical Registers", "Reminder Diary" and "Stock Files", etc., in the left half of the pages in the Running Note file. District Registrars should indicate that they have seen each of the registers, etc, even if there are no remarks under some of the registers. The replies should be written by the Assistant or Junior Assistants in the right half of the pages.

1386. The special registers should be submitted by the Junior Assistant or Assistant concerned for check by the Head Clerk, Joint Sub-Registrar I and the District Registrar on the dates on which they submit their Personal Registers for check. A separate running note file should be maintained for the check of the special registers. Remarks of the officers checking should be recorded in the running note file.

1387. The Reminder Diaries should be submitted for check to the Head clerk, Joint Sub-Registrar I and District Registrar along with the Personal Registers. (Order 1384).

1388. The stock files should be submitted to the District Registrar, Joint Sub-Registrar and Head clerk for scrutiny on the dates the Personal Registers are submitted for check.

1389. The call book should be checked once a fortnight by the Head clerk and on the 1st of every month by the Joint Sub-Registrar I and the District Registrar. A running note file should be maintained for the call book.

Special registers

1390. The District Registrar should, by means of an office order, prescribe the special registers to be maintained by each Junior Assistant or Assistant in his office and ensure that the special registers so prescribed are maintained properly by the Junior Assistants or Assistants concerned.

1391. (i) A special register of important references from the Inspector-General should be maintained in each District Registrar's Office by the Head clerk to enable quick and prompt despatch of reply to the reference received. Only important and urgent references need be entered in this register. All D.O. letters from the Inspector-General and
other officers in the office of the Inspector-General should invariably be entered in this register as also all papers received marked "Special" from the Inspector-General's Office.

(ii) A running note file with an abstract, in the following form should be maintained by the Head Clerk along with this special register - .

<table>
<thead>
<tr>
<th>Date</th>
<th>Opening</th>
<th>Receipt</th>
<th>Total</th>
<th>Disposals</th>
<th>Balance</th>
<th>Remarks with initials of officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
</tbody>
</table>

(iii) The Head Clerk should submit this register and running note file daily to the Joint Sub-Registrar I and the District Registrar when he is in headquarters by 11 a.m for scrutiny.

Noting, drafting and referencing

1392. (i) As soon as a paper to be disposed of is received by the subject, Assistant or Junior Assistant, he; will study it and see whether any previous papers are required to deal with it. In this purpose, he should consult both his index and his personal register. He will then send a requisition to the record clerk for such necessary previous papers to dispose of the file -

(ii) As soon as the subject Assistant or Junior Assistant receives the previous papers, he will arrange the current file and put up the previous papers beneath it with a flag. The papers in the current file must be arranged in chronological order and numbered in red ink. Both sides of each page shall be numbered and necessary references to back papers suitably indicated in pencil in the current file. No flag shall be attached to the current or note file.

(iii) No notes must be written on the currents .except very simple ones. Other notes must be written on both sides of the note sheets. The note file shall be separate from the current file and its pages will be numbered in a separate series in black ink.

(iv) The aim of a note should be to present in the most intelligible, condensed and convenient form possible, the facts of the case to be dealt with including its past history, the points for decision, useful precedents and the material provisions of the law or rules governing it, supported by full references to the current file or to previous correspondence and to Acts ,and other publications enabling every fact stated to be; verified and every authority cited to be consulted in original. It should not merely reproduce or expand the matter of the current file.

(v) In simple cases and whenever it is obvious what course should be adopted, a draft may be put up at the same time the note is submitted for orders.

(vi) When it is necessary to refer in one file to another file that has not been disposed of, the two files shall be linked i.e., the file put up for reference shall be put under the other file. Files are not to be linked unnecessarily or merely because they deal with similar cases but only when it is necessary to refer to a paper in one file in order to dispose of the other or when the orders passed on the one will apply to the other.

Authority must be cited for every statement made in the note except expressions of opinion. Replies to queries from officers shall be as expeditiously attended to a, fresh currents themselves. Any delay in replying to the queries shall be shown in the quarterly detention list similar to delays in dealing with fresh currents.
(viii) Drafts should be on separate sheets of paper and disposals should be initialed by the Joint Sub-Registrar I at the top.

(ix) The District Registrar shall affix his full signature to all drafts and notes.

Disposals

1393. (1) All applications for casual leave, compensatory leave and permission to attend office late and the like received from the office staff should be entered in the Distribution Register and registered in the Personal Register of the Junior Assistant or Assistant who deals with such papers. After orders are obtained, all such papers should, immediately after disposal be pasted in, a file to be called “Casual Leave Applications File” by the Junior Assistant or Assistant, who maintains the casual leave register,

Each page in this file should be numbered by him as soon as the paper is filed. The entry in column 11 of the Personal Register in those cases should read "Filed in Casual Leave Applications File, page ."

(ii) A separate file should be opened for each calendar year for the purpose.

The file should be handed over to the Record-keeper immediately after the close of the year. This file should be preserved for one year after the date of the last paper fired on the file.

1394. It is the duty of the subject Junior Assistant or Assistant to note on all drafts, the nature of disposals as R, D, K, L ,N. The subject Junior Assistant or Assistant should use his discretion properly in deciding the nature of disposals and the Head Clerk should check the appropriateness of the disposal and attest it.

1395. On every draft must be noted clearly whether it is intended to issue as a reference as a disposal, and in the latter case whether it is to be a "R", a "D", a "K", a "L", or a "N" disposal. Great care must be taken to write these important letters and the Section letters and numbers very clearly both on the drafts and the fair copies. This may sound obvious and superfluous but cases have occurred in which much time was wasted owing to, "L" having been written so as to look like "D" so that a disposal was sought for, instead of in the wrong bundle though one; would have supposed that the letters L and D were sufficiently dissimilar. Another piece of carelessness is to write "B" so as to be mistaken by correspondents for "IS" so that in their replies they quote an unintelligible reference. It is the duty of the Head Clerk in the District Registrar's Office and the Sub-Registrar in the sub-offices to affix their initials to the disposals noted at the top of the reference. These initials are to be understood as a certificate that the Head Clerk or the Sub-Registrar has considered the proper method of disposal of the file, the 'e there is a note it should end by referring to the proposed disposal of the file as R.Dis, D.Dis, K.Dis, or L.Dis.

1396. Whenever a petition or similar paper is forwarded for report to a District Registrar by the Inspector-General, or a report from a Sub-Registrar is deemed necessary the paper shall, save in exceptional cases, be transmitted in original to the Sub-Registrar, no copy being retained in the District Registrar's Office. On receipt of the report from the Sub-Registrar, the petition or other paper shall be submitted to the Inspector-General, in original, along with the original of the report of the Sub-Registrar.

1397. A report submitted by a District Registrar to the Inspector-General regarding the conduct or work of a subordinate shall be accompanied by the whole file of correspondence in original, including the explanation obtained from the subordinate concerned and copies of enclosures, the writing in which is not clear.
1398. When information is called for, a District Registrar shall, before making any reference to a subordinate officer ascertain whether the information is available in his own office, and when it is not available, the reference issued to a subordinate officer shall be limited to such points as are necessary to complete the information available.

1399. Incases where it is obvious that the opinion or remarks of another District Registrar will be necessary before the Inspector-General can pass orders on a subject, inter-communication between the District Registrars shall take place before the proposal is submitted to the Inspector-General in full shape.

1400. Orders on applications for casual leave, from Sub-Registrars shall be endorsed on the applications, themselves which shall be returned in original after the requisite entries have been made in the leave register, no copy being retained. In the case of grant of casual leave to a Joint Sub-Registrar in a District Registrar's Office or to the members of the staff of the office, the initials of the applicant shall be taken in acknowledgement of the communication, and after the order has been so acknowledged the application shall be filed in a separate file called Casual Leave Application File' following the instructions in order 1425 (c) mutatis mutandis.

1401. Communications which are of ephemeral importance or which relate to minor matters personal to a particular officer, shall be passed in original and no office copy shall be retained in the office of issue.

1402. (a) Postal receipts for registered articles and railway receipts shall be pasted chronologically in a file book.

(b) Postal receipts and acknowledgments for money orders shall be pasted in the record concerned evidencing disbursement of money.

1403. The disposal on a paper shall be drafted on the paper itself at the end of the communication received. When this is impracticable, each paper shall be tagged to, or stitched with, the office copy of its disposal, the current preceding the disposal.

1404. After necessary action has been taken on a paper which has been disposed of daily, it shall be sent to the Record-keeper whose initials with crate shall be obtained in column 11 of the personal register in token of its receipt.

1405. Disposals will be arranged in the record bundles in the order of their current numbers.

1406. (a) There will be separate series of bundles for R, P, K and L Disposals.

(b) When correspondence is transmitted in original, any case notes written in the District Registrar's Office and not transmitted with the file of papers shall be placed in the concerned record bundle or file, with a brief indication of the subject.

1407. (a) After a disposal other than a 'N' disposal, has been despatched the file should be sent to the Record-keeper who will acknowledge it in the last column of the Personal Register after satisfying himself that the file is in order properly arranged with pages numbered, the current file in red ink and the note file in black ink, the jacket properly marked on the outside, if it is a 'R' or 'D' disposal and the back and forward numbers marked inside the jacket.

(b) Before a file is placed in a, disposal bundle, all tags, pins or paper fasteners shall be removed for further use and the papers shall be stitched or gummed together at the top left hand corner.
1408. When there is confidential correspondence connected with a disposal, a note to that effect shall be entered on the disposal.

1409. When it is considered desirable or necessary that a disposal should be stitched with a previous disposal, an order in that behalf must be passed by a competent officer, and a suitable note entered in column 11 of the Personal Register so that the disposal may be easily traced.

1411. (i) Every Junior Assistant or Assistant should send all disposed of files to record room within three days from the date of the final orders passed on the file. Thus, if a final order is passed on the first of a month, it should be handed over to the record clerk on the 4th of that month at the latest. If any file sent to the Fair Copying Section for issuing drafts, etc., is not returned to the Junior Assistant or Assistant within two days, he shall report the fact to the Joint Sub-Registrar or to the Senior Joint Sub-Registrar if there are more than one Sub-Registrar.

(ii) 'I', 'K' and 'F' disposals should be stitched with half docket sheets and the nature of disposals and year and the dates of disposal should be written on the docket sheets. 'N' and 'D' disposals should be stitched with full docket sheets. All disposals should be preserved in the record room between foolscap size planks with the contents written clearly on papers pasted on to the top planks, the bundles should be arranged year-wise. i.e., all 'R', 'D', 'R', 'L' disposals, periodicals etc., relating to a year should be kept together.

(iii) Indexes of 'R' and 'D' disposals - The indexes to R and D disposals should be prepared by the Junior Assistant or Assistant concerned in the manner, laid down in paragraphs 101(2) to (4) of the District Office Manual. The Record clerk should not receive 'R' and 'D' disposal files for custody in the Record Room unless they are accompanied by index slips. The index slips of the previous year should be consolidated by the Assistant or Junior Assistant in charge of the record room according to alphabetical order: for the whole office and, got typed in; April each year. The indexes to be got typed in triplicate one copy for use by the staff of the Administrative section, another for the use of the Head Clerk and the third for the Record Room. The index slips should be destroyed after the consolidated index is typed and signed by the District Registrar.

1412. Personal Registers, Periodical Registers, Running Note Files, Reminder Diaries and such other records relating to the year should be handed over to the Record Keeper on or before 10th of April of the succeeding year and an acknowledgment, with the date should be obtained from the Record-keeper in the first page of the register for the succeeding year. The Assistant or Junior Assistant in charge of the record room should watch the receipt of the Personal Register, and other registers mentioned above from the Junior Assistant or Assistant concerned and put up a note through the Head Clerk and Joint Sub-Registrar I to the District Registrar on the 15th of April of each year with a certificate to the effect that all the Junior Assistants and Assistants have sent their registers to the record room for custody. It is also the duty of the Assistant or Junior Assistant in charge of the record room to see that cases of defaults are taken to the notice of the District Registrar.

1413 The instructions laid down for the guidance of District-Registrar regarding the classification of correspondence, their registration, and the period and method of their preservation prior to the introduction of the Tottenham System are embodied in Appendix XXVIII.

1414. The members of the staff are not to enter the record room and take out records for themselves. They must obtain records required for references by sending the
prescribed printed requisition slips properly filled in to the Record-keeper. On receipt of the requisition slips in the record room, the Record-keeper will see that the records are promptly taken out, that the slips are put in their places and that the records issued are entered in the record issue register which will be in the prescribed form. The records issue register and the records taken out will then be sent to the requisitionist concerned who will at once acknowledge the receipt of the records in the register and return it to the Record-keeper. When the Record-keeper receives the records back, he will see that their register duly entered in the record issue register and that the requisition slips are returned forthwith. In case the record wanted is not found, the requisition slips should be returned to the concerned with an entry to that effect. The members of the staff must return records that have been taken out for reference directly they are done with.

Record keeper is solely responsible for the proper maintenance of the Record issue register and he must see that the records taken out of the record-room are not kept back by the members, or the staff unnecessarily.

1415. Papers which are disposed of by the Joint Sub-Registrar on his own responsibility exclusive of intermediate references and calls for information, shall be submitted to the District Registrar in original after disposal and despatch, the papers being made up into convenient bundles and arranged by Sections. The District Registrar shall initial each such original disposal as having been seen by, him and no final disposal shall be placed in the records without such an indication.

Daily Detention List

1416. (i) Every member of the staff attending to correspondence should submit a Daily Detention list giving particulars of all papers pending with him without action for over three days. All papers received from outside, whether fresh currents or replies to references or reminders or periodicals or bills or inspection reports should be included in the list as well as notes and queries from officers and the like. An abstract for each Section should also be prepared and submitted showing the total number of such currents pending with each member of the staff in the Section.

(ii) the daily detention list should be in the following form:--

<table>
<thead>
<tr>
<th>Date from which pending</th>
<th>Date</th>
<th>Current number</th>
<th>action with the</th>
<th>Subject</th>
<th>Reasons for delay</th>
<th>Reasons for delay</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(5)</td>
</tr>
</tbody>
</table>

(iii) the daily detention list should be submitted every day by each member of the staff to the Joint Sub-Registrar, and to the District-Registrar also whenever he is at headquarters. The list, should show all papers including files containing queries from officers pending with the person concerned without any action being taken thereon for more than three days.

Arrear List

1417. (1) Monthly arrear list shall be prepared in Form No. X at page n of the District Office Manual 3

(ii) Column 1 of the form -The current number should be shown in ink, beneath that the serial number of the case in the monthly arrear list for the Month should be written in pencil. The idea is that for each *** the pending cases in the detailed arrear list
should be serially numbered. As the number will vary each month the numbering should be changed every month and entered in pencil.

(iii) Column 4 - the designation of the officer with whom the paper is pending at the time of submission of the arrear list should be entered in pencil after verification with the file. The explanation for the pendency also should be given in pencil.

(iv) Column 5 - generally more than one date in the same month, is entered in this column. This column is intended only for the last date of which action was taken before the list was submitted for check. More than one date in the same month should not find place in this column.

(v) Last column (Column 6) - This column should be left blank for the remarks of the officers.

(vi) The members of the establishment may account for only two files in each page in the detailed arrear list allowing sufficient space for making entries month by month in columns four and five. The arrear lists must show all papers pending for over three months.

(vii) Remainders should be distinguished from original references by noting the dates of issue of reminders in red ink.

1418. (i) The following procedure should be followed in the matter of accounting for transferred current in the monthly arrear lists. If a current received say, in July, is transferred in July itself to another Junior Assistant or Assistant, it should not be entered in the first recipient's receipts for the month but should be counted only in the receipts of the person to whom transferred. There will be no discrepancy in the monthly arrear list. If the transfer takes place after the month in which it was received, it should not be accounted as a disposal in the first recipient's arrear list. The number of files pending at the beginning of the month in his seat should be reduced by one and a note should be made in the abstract arrear list regarding this discrepancy between the previous month's final pending figure and the current month's opening balance. Similarly, in the abstract of the person to whom the current has been transferred, the opening balance should be increased by one.

For example: A2. March: Closing balance 27. An old file is transferred in April to C1. His opening balance for April will be shown as 26 (one file transferred to C1.). C1 March Closing balance 16, His opening balance for April will be shown as 17 (one file transferred from A2.)

(ii) The duration of pendency of a transferred current should be reckoned with reference to the date of its first receipt in the office and not the date of receipt in the second or later seat in which it is dealt with.

1419. Arrear lists and the consolidated abstract for the whole office should be submitted to the District Registrar through the Head Clerk and Joint Sub-Registrar I every month by the tenth. The abstracts should be consolidated for each Section and for the office as a whole to indicate the progress of disposal of the cases and the total pendency. The consolidation for the whole office will be done by the Tapal Clerk. The detailed arrear lists of all members of the establishment should be scrutinised by the Joint Sub-Registrar I and District Registrar, commenting on individual cases and indicating the action to be taken for expeditious disposal.

1420. A running note file should be maintained for the arrear lists to enable the checking officers to write their remarks in it, and to facilitate easy action by the concerned
member of the establishment. The lists must be submitted by the member of the establishment promptly in the first of each month to the concerned checking officer. **Call book**

1421. (i) The Call Book should be kept in Form viii given in Appendix B, page 70 in the District Office Manual. It should be in the custody of the Junior Assistant or Assistant who maintains the distribution Register. The instructions contained in paragraph 69 of the District Office Manual should be followed.

No paper shall be transferred to the Call Book unless no action is due in the office for a period of six months, whether the period ends with a half year or goes beyond it. Such papers should be transferred to the Call Book for revival on the 10th or the 25th of the month in which they should be revived for action.

(ii) A calendar should be attached to the opening page of the Call Book in two section as indicated below with reference to orders in G. O. Ms. No. 389, Public (Services), dated 5th March 1965.

Section I
(for Cases to be re-opened in the current year to be written up on 1st January.).

<table>
<thead>
<tr>
<th>Month</th>
<th>Call Book Case No. due to be re-opened</th>
<th>Date on which Actually re-opened.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
</tr>
</tbody>
</table>

Section II.
(For oases to be re-opened in subsequent years.)

<table>
<thead>
<tr>
<th>Year</th>
<th>Call book Case No. due to be re-opened</th>
</tr>
</thead>
<tbody>
<tr>
<td>(l)</td>
<td>(2)</td>
</tr>
</tbody>
</table>

**Stock Files**

1422. Copies of important proceedings and orders received by and issued relating to the subjects dealt with by each member of the establishment which are likely to be required by him for reference in future, should be filed by him in the Stock File. The original proceedings or orders should be dealt with suitably and kept in original in the relevant disposal files and put away in the records in due course. Para should not be, filed in original in stock files. The pages on each volume of stock file should be numbered in red ink and each volume should be prefaced by a table of contents. The other instructions contained in paragraph 152 of the District Office Manual regarding maintenance of stock files should also be strictly followed. The stock files should be inspected by the Head Clerk and officers when they inspect the Personal Registers of the members of the establishment concerned. (Order 1384).

1423. Stock files should be maintained on the subjects specified below -

1. Appointments, Leave, Postings and Service conditions of staff.
2. Disciplinary Proceedings, including conduct of departmental enquiries.
3. Departmental and Special Tests.
4. Maintenance of Personal Files.
5. Office Procedure.
7. Stamp Act-Other than undervaluation
8. Surcharge.
9. Registration Procedure.
10 Fees.
11 inspections.
12. O-\(\ldots\) Language.
15, Pay and Allowances.
16 Loans and advances to staff.
17. Provident Fund.
18. Educational concessions to staff.
19. Medical Re-imbursement.
20. Budget and reconciliation with treasury figure.
22. Maintenance of Service Registers.
23. Pension and Gratuity.
25. Furniture, Stores, Books, Forms and Stationery.
29. Indian Partnership Act.

1424. (a) In the stock files, only copies of important Government orders, proceedings, etc, containing instructions or interpretations of rules, or decisions or typical case which are of fairly permanent importance should be filed. The instructions contained in the second and third sub-paragraphs, of paragraph 152 of the District Office Manual should be carefully followed in the maintenance of stock files.

(b) The table of contents in a stock file should be in the following form -

<table>
<thead>
<tr>
<th>Serial</th>
<th>Number and date of paper</th>
<th>Subject.</th>
<th>Page in file</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

The pages of these files should be numbered in red ink. The title shall underlined neatly in red ink.

1425. (a) Four record files shall be maintained in each District Registrar's Office relating to establishment matters as follows -

1. Leave, postings, transfers, etc., relating to Sub-Registrars.
2. Leave, postings, transfers, etc., relating to Ministerial staff including temporary Section Writers.

3. Leave, postings, transfers, etc., relating to Record-keeper, Last Grade Government Servants, Masalchis, etc.

4. Selections and appointments of Employment Office candidates to Ministerial posts as temporary Junior Assistants, Temporary Section Writers, etc., for the Tamil Nadu Ministerial Service and in the Tamil Nadu Last Grade Service.

(b) These files shall be in the form of hinged file boards. The files should be maintained separately for each calendar year and should contain a nominal index of members of the staff. If a file for a year becomes too bulky, it could be split into smaller volumes, but there should be only a single nominal index for the whole year. All papers, to be filed in these files should be disposed of as "R.Dis."

(c) Papers relating to the subject mentioned in Order 1425 (a) which it will be convenient to keep together in a single file for purposes of reference shall be filed in a hinged file. All such papers shall be filed by the subject Junior-Assistant or Assistant himself in the file. The pages of the file shall be numbered by the subject Assistant or Junior Assistant as and when each disposal is filed by him the page number being entered in column II of the personal register. All these files shall be kept by the subject Junior Assistant or Assistant and shall, after the close of a year, be transferred to the record room with the personal registers.

1426. The disposal and periods of preservation of papers shall be as indicated in Appendix XXVII

Title Heads.

1427. (i) A list of standard title items and sub-heads prescribed for use in the department is furnished in Appendix XXXVIII.

(ii) Adherence to the title heads will ensure that their gist catches the eye at once and that they are susceptible of strict alphabetical arrangement when indexed.

(iii) Detailed instructions as to the indexing of disposals are given in paragraph 109 to 128 of the District Office Manual (1960) Edition. The Officers and staff in the District, Registrar's offices will be guided by those instructions.

Fair copying, and despatch.

1428: (i) The following-registers and records should be maintained in the Fair copying Section :-

(i) Fair Copy Register.

(ii) Arrears List.

(iii) Stamp Accounts.

(iv) Local Delivery Book.

The Fair Copy Register should be in Form IV in. page 70 of the District Office Manual and the stamp account in Form V on the said page. Only one Fair Copy Register shall be maintained for both Tamil and English drafts. Tamil drafts shall be distinguished by writing the letter ‘T’ against the serial number.

(ii) the arrear list should be in the form prescribed below :

Fair Copy Section Arrear List.

DATE
[(i) To be typed or fair copied.  
(ii) To be compared.  
(iii) To be despatched]

1429. The Fair Copy Register and, the Stamp Account should be submitted to the Head Clerk for check every day at close of work. He should initial at the close of the entries in the register with date. The arrear list should be prepared by the typist and submitted along with the local Delivery Book to the Head clerk and the Joint Sub-Registrar I for check on Mondays and Thursdays. A running note file should be maintained for the check of all the registers of the fair Copy Section.

1430. The Fair Copy Register, Arrear List, Stamp Account and Local Delivery Book, should be submitted, for check to, the District Registrar also on every Monday, when he is at Headquarters.

1431. No despatch register is, to be maintained other than the fair, copy register, letters, etc., intended for officers and others living in headquarters, as far as possible, be delivered by the Last Grade Government Servants of the office, and not be sent by post. They will be entered in the Local Delivery Book in which the signature of the person to whom they are delivered will be taken in column intended for the purpose.

The despatcher will examine the Local Delivery Book daily and see that the letters, etc., entered in it have been delivered and acknowledged.

1432. The despatch stamp is to be stamped on the office copy. In the case of "N" reference it will be stamped on the "N" reference slip, in the case of other references of which no office copy is kept it shall be stamped on the note file if there is one, and if there is no note file on the page of the current file on which the order is issued or the gist of the reference is recorded. When a "N" disposal is issued, the despatch stamp will be stamped against the number in the Fair Copying Register if the disposal has been entered in it. If it has not been so entered, the despatch stamp must be stamped in the disposal column of the personal register, against the corresponding entry.

1433. When money is sent through a Last Grade Government Servant with or without, covering letter or chalan, an entry shall be made in the Local Delivery Book wherein the amount sent shall be specified.

**Record Arrear List**

1434. (i) On the first of every month the Record clerk should prepare a consolidated arrear list as prescribed below for the whole office giving particulars of all records which have been absent from the record room for more than three months. The consolidated arrear lists should be prepared by the Assistant or Junior Assistant in charge of the record room after careful scrutiny of the record issue registers. All records issued, not received back within three months of date of their issue should be included in the consolidated record arrear list, This list prepared by the Assistant or Junior Assistant
concerned Should be checked by the Head Clerk and got approved by the Joint Sub-Registrar I. The list should be in the following form :-

Consolidated Record Arrear List.

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Serial number in the Record issue register.</th>
<th>Date of issue</th>
<th>Number and date of record or description of the Records taken.</th>
<th>Current number or purpos for which taken</th>
<th>Name of person with designation to whom issued</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
</tbody>
</table>

(ii) The Assistant or Junior Assistant in charge of the record room should take extracts from this consolidated arrear list separately for each seat and send these extracts to the persons concerned for immediate return of the records or renewal of the requisition slips. The Junior Assistant or Assistant who receives the individual arrear lists should attend to them immediately and either return the records with them for over three months or send fresh requisition slips for them and take back the requisition slips given by them earlier. The Junior Assistants or Assistants should reply to the individual arrear lists received by them in regard to the outstanding item and send back the individual arrear list to the Assistant or Junior Assistants in charge of the record room with their replies within three days.

(iii) A running note file should be maintained for the two record arrear lists. The running note file, the consolidated arrear lists and the individual arrear lists with the replies of the Junior Assistants or Assistants concerned should be submitted by the Assistant or Junior Assistant in charge of the record room to the District Registrar through the Head Clerk and Joint Sub-Registrar on the 10th of every month as prescribed by paragraph 104 of the District Office Manual. The Head Clerk and the Joint Sub-Registrar and the District Registrar should scrutinize the two record arrear lists submitted to them and record their remarks in the running note file.

**Duties of Junior Assistants or Assistants placed in Additional charge of other seats**

1435. (a) When a Junior Assistant or Assistant is absent from office on casual leave or on other temporary short duty or otherwise, the Junior Assistant or Assistant who is placed in additional charge of his seat must attend to the following items of work of the absentee :-

(i) Entering in the absent Junior Assistant's or Assistant's Personal Register, Periodical Register etc., the papers received;

(ii) Opening office notes for such new receipts as required office notes;

(iii) Taking necessary action on all urgent papers;

(iv) Issuing reminders in accordance with the ordinary rules of office routine.

(v) Bringing to the notice of the Head Clerk those papers which cannot be dealt with by him; and

(vi) Submitting Daily Detention lists, Personal Registers, etc., for check on prescribed dates.

(b) The Head Clerk will be responsible for seeing that the Junior Assistant or Assistant placed in charge of the work of an absent Junior Assistant or Assistant attends properly to the items of work specified above and for bringing promptly to the notice of the Joint Sub-Registrar I or District Registrar any lapse noticed.
Transfer of charge of clerical seats

1436. (i) A transfer of charge in a clerical seat should be definite, final and complete. That is, from the moment of taking charge, the relieving Junior Assistant or Assistant will be solely responsible for all work in the seat.

(ii) At the time the transfer is effected, a list of all pending files, disposals, registers, stock files, books of reference, other papers and furniture handed over to the relieving Junior Assistant or Assistant should be prepared and signed by the relieved Junior Assistant or Assistants as well as the relieving Junior Assistant or Assistant. The list should be prepared in triplicate. The original should be retained by the Junior Assistant or Assistant relieved, the duplicate copy being given to the relieving Junior Assistant or Assistant and the triplicate copy being handed over to the Head Clerk to be sent by him to the Record Room where it will be kept as a separate record file. The relieving Junior Assistant or Assistant shall also be responsible for all records and library Books taken by the relieved Junior Assistant or Assistant from the Record Room. For this purpose he shall verify Record Issue Registers, etc., and satisfy himself that, the relieved Junior Assistant or Assistant has handed over all such records to him. The relieving Junior Assistant or Assistant must verify all the papers handed over to him with the Personal Register, Periodical Register, etc and satisfy himself that no paper shown as pending in the registers has not been handed over to him.

(iii) If for special reasons, the Junior Assistant or Assistant has to be relieved before the arrival of the substitute, he should be formally relieved in the same manner the Junior Assistant or Assistant who is put in additional charge till the substitute joins duty. If a Junior Assistant or Assistant, stays away from duty without handing over charge, the Joint Sub-Registrar I must immediately put some other Junior Assistant or Assistant in additional charge of his duties and see that the, prescribed lists, etc are prepared immediately by the Junior Assistant or Assistant placed in additional charge.

Original Registration Branch in District Registrar's Office.

1437. Original Registration Branch in the District Registrar's Offices should be treated as a section of the District Registrar's Office and the instructions in the District Office Manual should be observed in that Branch also. All papers relating to the Original Registration Branch should be date-stamped, on receipt by the Tappal Clerk entered by him in the Distribution Register and handed over, to the Assistant of the Original Registration Branch which will also maintain a separate Distribution Register in which only the numbers actually assigned to the Original Registration Branch will be entered. The Assistant of the Original Registration Branch should maintain a Personal Register, Periodical Registers, Reminder Diary, Daily Detention List and a Stock file and shall attend to all correspondence relating to the Original Registration Branch. This Assistant should be assigned the letter 'R' and his Personal Registers etc, should be checked once in a month by the Head Clerk, by the Joint Sub-Registrar I, and the District Registrar. He should also submit monthly arrears lists like other members of the establishment of the Administrative Branch. Office copies of, all correspondence should be maintained (except in the case of papers disposed of as "N. Dis.") and all papers should be given proper disposals and preserved in the manner prescribed in the District Office Manual.

1438. When copies of Inspector-General's Proceedings are communicated to sub-Registrars, a copy should be marked for Original Registration Branch of District Registrar's Office also (along with a spare copy for Original Registration Branch Stock file in all necessary cases). The copy marked for the Original Registration Branch should
be accounted for in the Distribution Register and in the Personal Register of the Assistant
The Original Registration Branch and suitable further action taken on it by the Joint Sub-Registrar
in the same manner as in Sub-Registry, offices.

1439. A separate volume of Distribution Register should be, maintained for
Original Registration Branch in District Registrar's Office's. All papers received in the
District Registrar's Office including the Original Registration Branch should be numbered
in a single series, of numbers only, and entered initially in the general distribution register
of the District Registrar's Office. Thereafter, the numbers of the currents distributed to the
Original Registration Branch alone will be entered in the Distribution Register of the
Original Registration Branch.

Correspondence in Sub-Registry Offices

1440. (i) The "Tottenham System" in a simple form has been introduced in Sub-Registry Offices. The following registers, etc., as prescribed in the District Office Manual
should be maintained in all Sub-Registry Offices:-

(i) Distribution Register;
(ii) Personal Register;
(iii) Periodical Register;
(iv) Local Delivery Book;
(v) Stock File; and
(vi) Monthly Arrears List.

(In the Personal Register columns 6 and 7 need not be filled in.)

(ii) in addition, a, Despatch Register for tapals despatched by post, should also be
maintained. If printed forms and registers are not available, manuscript forms may be
used.

(iii) The Distribution Register, the Despatch Register and the, local delivery book
should be maintained by the Junior Assistant who attends to despatch work and the other
registers by the Assistant of the Sub-Registrar Office. Copies of District Office Manual, in
Tamil have been supplied to the Sub-Registrar.

1441. Three running note files should be maintained--one for the Personal Register
Periodical Register, Reminder Diary and Stock File, another for monthly arrears list, and a
third for Despatch Register and Local Delivery Book. The Personal Register, Periodical
Register, Reminder Diary and Stock File should be checked by the Sub-Registrar once a
week on Tuesdays and the Despatch Register and Local Delivery Book once a week on
Fridays. The monthly arrears lists should be scrutinized by the Sub-Registrar on the 10th
of every month. All papers received by post and all other papers received in office except
documents presented for registration, applications for single search, general search and the
like should be brought to account in Distribution Register. The entry in the Distribution
Register, should be closed with the Sub-Registrar's initials with date, every day. The Sub-
Registrar will himself perform the duties of the Record-keeper.

1442. (i) In Sub-Registry offices, and in Original Registration Branches of District
Registrar's offices three stock files should be maintained on the subjects specified
(a) Registration Procedure and Stamp Law;
(b) Establishment-Pay and allowances, service conditions, Provident Fund, Loans,
Pensions, etc.; and
(c) Births, Deaths and Marriages Registration Act, Chit Funds Act and other work attended by Sub-Registrars:

(ii) In the stock file, so maintained all important papers relating to the subjects shall be filed in original as received from the District Registrar.

(iii) Papers not relating to work in Sub-Registry Office (the such as those about National Savings Scheme, State Raffles, Elections, etc., should not be filed in any of the stock files. They should be recorded and put among the closed records.

1443. Periodical shall be kept in periodical bundle in the records.

CHAPTER XXIX
ACCOUNTS, RETURNS AND REPORTS.

Accounts

1444. The following accounts are maintained in each registration office :-

(1) Account A (Form Registration II-88) showing the daily registrations in Books 1,3 and 4 and the fees realized thereon.

(2) Account B (Form Registration II-90-A) showing fees other than the fees, realized on account of registrations, searches and copies, return of documents, etc, by post, process fees, batta and travelling allowance of witnesses.

(3) Account C (Form Registration II-91-A) showing receipts and disbursements under the items mentioned in Order 1457.

(4) Account D (Form Registration II-92) showing the particulars of searches and copies and the fees collected therefor.

(5) Account E (Form Registration II-93) showing the fees levied for the return by post of documents; certified copies, miscellaneous copies, encumbrance certificates and, powers-of-attorney which are merely attested.

(6) Account F (Form Registration II-94.A) showing receipts and disbursements of process fees, batta and travelling allowance.

(7) Account G (Form Registration II-95) being a daily account, showing the number of documents admitted to registration, copied, pending, returned and unclaimed, attested powers- of-attorney, unclaimed and applications for copies, and encumbrance certificates admitted and complied with and the number of unclaimed copies and encumbrance certificates.

(A separate Account G shall be maintained by each Sub-Registrar in all registration Offices at which there are more than one permanent Sub-Registrars)

(8) Account H (Form Registration II-96) being an account of the total cash balance at the close of each day.

(9) Account of stamp duty levied as surcharge under, section.?~ o{ the. Madras City Corporation Act on sales, exchanges, gifts and mortgages with possession of immovable property and under section 78-A of the, TamilNadu District Municipalities Act and section 124-A of the! Tamil Nadu Panchayat Act on sales, exchanges, gifts, mortgages with possession and perpetual leases of immovable property (Appendix XV).

(10) Account of stamp duty collected under sections 40 and 41 of the stamp Act
(11) Daily account of Registration copy forms received and sold and sale proceeds thereof (Form 23).

(12) Subsidiary account of sale of Registration Copy papers. (FORM 29).

(13) Daily Account of registration ink received, sold and the sale proceeds thereof (Form 47).

(14) Accounts maintained under the Special Marriage Act, Hindu Marriage Act and Chit Funds Act.

(15) Register of Contingent charges.

1445. (a) in a District Registrar's Office, the entries in Accounts A and E shall be made by the officer who collects the fees and the District Registrar may, make such arrangements as he finds most convenient for the writing up of Accounts C, D, E and subject to his personal responsibility, but each entry shall be checked by the Joint-Sub Registrar or the District Registrar. The figures in accounts G and H shall be posted by the Joint Sub-Registrar-I himself or by the Senior Joint Sub-Registrar, where there are more Joint Sub-Registrars than one, without delegating this work to the clerical establishment

(b) Accounts A, E, C, D, E, F, G and H in a Sub-office shall be maintained by the Sub-Registrar provided that the sub-Registrar may, in his discretion, delegate the work of writing up, and maintaining Account the Assistant of his office subject check by him and his overall responsibility for correctness of the account and the levy of the proper amount of fees. If Account D is maintained by the Assistant, the Sub-Registrar shall check each individual entry and the totals at the close of each day and affix his initials against the total in token of such check. The Sub-Registrar shall also ensure that the Assistant does not deal with the parties directly.

The accounts referred to in items 9 to 15 (in Order 1444) may be maintained, by the Assistant subject to the overall responsibility of the Sub-Registrar for the correctness of the entries.

(c) Accounts A, B, C, D, E, F and account of stamp duty collected under section 40 and 41 shall be written up as soon as a document, application or petition is accepted for registration or other action, and accounts G and H and accounts of registration copy form 18 and registration ink before the office ii closed for the day

1446. (a) Entries shall ordinarily be made in black Ink; but, when a document is accepted for registration and not admitted to registration on the day of presentation, the entries relating to the fee alone shall be entered in black ink. and the other particulars in red ink in Account A; on the day the document is admitted to registration, the entries relating to it shall be repeated, the fee entry in red ink and the other particular in black ink.

(b) In the case of a partial search, i.e., a search made by one registering officer on the requisition of another, to whom the application is made in the first instance the search shall be brought to account in Account D of the former office in the same manner as all other general searches.

(c) Documents pending registration shall be numbered in the form of a fraction the numerator being the letter 'P" and the denominator, the serial number, the series commencing and terminating with the calendar year.

(d) In Account A, cross reference shall be given to the document number again entries in, red ink, and to the number assigned to pending documents with date against entries in black ink.
1447. In the books of Accounts A, B, C, D, E, F, G and H, the pages are numbered consecutively in print and a certificate as to the number of pages is added on the fly leaf.

1448. Every erasure or interlineation in, all accounts maintained under Order 1444 shall be attested by the Registering Officer.

1449. The heads under which fees are remitted to the treasury are as under :-

XV. Registration -
(a) Fees for registering documents ledgered in Account A.
(b) Fees for copies of registered documents ledgered in Account D.
(c) Miscellaneous.
(1) Search fees ledgered in Account D.
(2) Fees for return of documents ledgered in Account E.
(3) Rents of buildings.
(4) Other receipts.

[Nos (3) and (4) ledgered in Account B]

Note -(i) The head “Fees for copies of registered documents” and “Fees for searches” include the fees for application, for copies and for applications for searches respectively levied under Article 15 of the Table or Fees.

(ii) The head "Other receipts" includes fees for the presentation of appeals, applications and original enquiries and enquiries under Rules 58 and 69 levied under Article 16 of the Table of Fees, fees for the transmission of notices under the Tamil Nadu Estates Land Act, fees for the grant of certificate regarding the receipt of fees, postage collected under Order 1338 (b) and the amount of postage collected from the process fees under Order 659 (0), sale proceeds of Registration copy forms, extra departmental receipts, such as sale proceeds of furniture and other similar articles, packing cases, ink jars, unclaimed travelling Allowances and batta of witness, cash recoveries on account of amounts overdrawn in a previous year, refund in cash of undisbursed pay relating to a previous year and so forth.

Full details shall be furnished in the chalans for all the receipts classifiable under the Head “Other receipts”.

1450. The following are the Heads of Accounts for receipts applicable to the department :-

XIV Stamps.

XV Registration.

XXI. Miscellaneous Departments-Administration of Indian Partnership Act,1932

XLIX Stationery and Printing.

XXI Miscellaneous Departments –d.Miscellaneous fees realised under the societies Registration Act 1860.

XXI. Miscellaneous Departments-d. Miscellaneous fees realised Under the Tamil Nadu Chit Funds Act 1961.

XXI Miscellaneous Departments-F. Miscellaneous - Births, Deaths and Marriages.

XXI Miscellaneous Departments -d. Miscellaneous Fees realized under the Special Marriage Act, 1954.
XXI Miscellaneous Departments - d. Miscellaneous fees under Hindu Marriage Act 1955.

Duty and penalty under the Indian Stamp Act, 1899, shall be remitted under the heads “XIV Stamps – A. Non-Judicial - Duty on impressing document and “XIV Stamps non Judicial - Fines and Penalties” respectively [Order No. (680 (c), (iv)].

Sale proceeds of gazettes and other Government publications shall be credited to “XLIX Stationery and Printing - b, Sale of gazettes and other publications-Secretariat Presses”.

1451. (a) In offices where collections are remitted daily into the treasury, a daily total shall be struck in Accounts A, B, D and E; and when a remittance is made the entry “Remitted to Treasury/ Reserve Bank of India /State Bank of India at on in Chalan No, dated " shall be made and initialed and dated by the Joint Sub-Registrar of the Senior Joint Sub-Registrar in a District Registrar’s Office and by the Sub-Registrar in a sub-office, the total amount remitted being also mentioned in cases where fees are ledgered in two or more columns in an amount.

(b) In offices where the collections are remitted at intervals, the entry of the total of the collections for each day is unnecessary but a progressive total of the collections since the date of the last remittance shall be struck each day and verified with the cash on hand, and when a remittance takes place, an entry as in clause (a) shall be made.

(c) On the final working day subsequent to the date the collections of which are included in the remittance made on the date of closing of the treasury accounts, the accounts up to the former date shall be closed and totals struck the transactions of and from the next day being treated as those of the following month, the accounts shall be signed and dated by the Joint Sub-Registrar or the Senior Joint Sub-Registrar in a District Registrar’s Office and by the Sub-Registrar in a sub-office. In the case of Accounts Can.} F a note shall be entered to show the balance under each head of receipts, such as process fees unclaimed batta and so on, with particulars showing the number of the document appeal application for copy or encumbrance certificate, etc" and the date of receipt of the amount in each case;

(d) When more than one book of Account A is used in a sub-office, the total receipts in the Joint Sub-Registrar's Account A shall, at the end of each day, be transferred to the chit-Registrar's Account A and a total struck in the latter account. In a District Registrar's Office to which two or more Joint Sub-Registrars are, attached the total receipts in the Junior Joint Sub-Registrar's accounts shall be transferred to the Account A of the Joint Sub-Registrar I, wherein the total shall be struck, in the case of sub-offices in non-treasury stations, the progressive total referred to in clause (b) shall be entered only after the total in the Joint Sub-Registrar's Account A is transferred to the Sub-Registrar's Account A.

1452. ?'. Every occasion of transfer of charge of an office, including transfers when a Sub-Registrar goes on casual leave, the entries in Account B A, B, ( n, T; and F, account of stamp duty levied under sections 40 and 41, account of registration copy forms, account of sale of registration ink and accounts maintained under the Special Marriage Act, Hindu Marriage Act and Chit Funds Act shall be closed up to the time or transfer of charge and signed, noting the hour and the date, by the officers handing over and taking charge.
Account A,

1453. (a) Column (l).-Every date shall be accounted for. When there are no registrations the entry Registration-Nil shall be made against the date. Holidays shall be entered as follows :--‘Penultimate Saturday’, ‘Sunday’, ‘Pongal’ and so on,

(b) Columns (3), (4) and (5).--Numbers assigned to pending documents shall be entered under the respective books to which the documents relate.

(c) Column (G).--In respect of the undermentioned documents, the additional information indicated below shall be given :-

(i) Agreement or mortgage executed in connexion with Chit Funds are word chit shall be prefixed.

(ii) Agreement to sell -The advance amount, if any, shall be entered in the column.

(iii) Counterpart -The number of words on which the fee is levied and, when the fee is levied on the fee for the original, the value of the original.

(iv) Further charge -Whether with or without possession and whether the original mortgage was with or without possession and, if the original mortgage was without possession find the further charge is with possession, the date and the value of the original mortgage.

(v) Gift. -When falling within the definition of settlement in the Stamp Act, the word, Settlement, enclosed by brackets.

(vi) Lease relating to non-ryotwari lands.-Whether agricultural, non agricultural or both.

(vii) Mortgage -Whether with or without possession.

(viii) Partition - the value of the separated share or shares.

(ix) Perpetual lease.--The value of one-fifth of 50 years' rental and the value of one sixth of 50 years' rental respectively for the fee collected and for the stamp duty borne by the instrument.

(x) power-of-attorney - In the case of general powers, the number of persons authorized to act as agents.

(xi) Receipt. -When the fee leviable on the value exceeds Rs. 7.50, a note whether the original document has been registered or not.

(xii) Rectification, cancellation and supplemental deeds.-the number, year and the nature of the Original document in the case of cancellation and supplemental deeds and the number and year of the original documents in the case of rectification deeds.

(xiii) Sale in favour of mortgagee -The date, nature and value of the origin at mortgage, the stamp borne by it and the undischarged amount due under it at the time of the sale, in a foot-note in the following form, suitably connected with the entry in column (6):-

The original is a simple mortgage, mortgage with possession of Rs.----dated and bear a stamp duty of Rs. .the undischarged amount due is Rs: -.

Note -This form may be altered to suit cases ,where two or more original deeds are concerned.

(xiv) Surrender of lease - Date, term and value of original lease.
(xv) Transfer of Mortgage - The value of the original mortgage and, if an unliquidated portion of the mortgage is transferred, the value of such portion.

(xvi) In making entries in column (6), the undermentioned abbreviations shall be used.

<table>
<thead>
<tr>
<th>Description</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mortgage</td>
<td>M</td>
</tr>
<tr>
<td>Mortgage with possession</td>
<td>M. W. P.</td>
</tr>
<tr>
<td>Release</td>
<td>L</td>
</tr>
<tr>
<td>Release</td>
<td>R</td>
</tr>
<tr>
<td>Further charge simple, on mortgage simple.</td>
<td>F.C. S.</td>
</tr>
<tr>
<td>Further Charge on mortgage with possession</td>
<td>F. C. W. P.</td>
</tr>
<tr>
<td>Receipt discharging mortgage</td>
<td>Rt. D. M.</td>
</tr>
<tr>
<td>Partition</td>
<td>Part.</td>
</tr>
</tbody>
</table>

(d) Column (7) - (i) Against every document registered in Book 1, the letters A, AZ, Z, X or T as the case may be, shall be entered :-

- A for ryotwari agricultural lands.
- AZ for zamin agricultural lands taken over by Government.
- Z for zamin agricultural Lands not taken over by Government.
- N for non-agricultural lands including those in zamin areas taken over by Government.
- T for zamin non-agricultural lands not taken over by Government.

(ii) If a document affects properties of two or more of the classes mentioned in sub-clause (i), the entry in column 7 shall comprise the letters prescribed for all the classes concerned. E.g, A plus Z, Z plus T, A plus Z plus T. If a house or a house-site is situated in agricultural land, the symbol A(N) or Z (T) as the case may be, shall be used.

(e), Column (8) - The serial number of application with the letter A prefixed, or the serial number of notice of transfer with the letters, N,M, or Z prefixed as the case may be, the serial number of the intimation regarding Hindu Religious Endowments with the letter R prefixed, and the serial number of the declaration under the Tamil Nadu Land Reforms Fixation of Ceiling on Land, Act with the letter D prefixed shall be entered against every document in respect of which an application, notice or intimation, as the case may be is forwarded.

When patta or notice or declaration is not obtained in respect of a document for which it is to be obtained generally the reason therefor shall be given in a note at foot thus :- Patta shall be in claimant's name", " Title stands in claimant

Note - The numbers assigned to notices transmitted under order 567 and relating to orders of courts canceling registered documents, shall be specified in a foot note under the respective dates.

(f) Column (9)- (i) In respect of documents in which the consideration expressed is different from the market value as entered in the documents the market value shall be entered as numerator in black ink and the consideration as denominator in red ink.
(ii) In the case of Rectification and supplemental deed and documents re-registered on appeal or under section 24, the value of the original document shall be entered in red ink.

(iii) The value of wills shall not be entered except in cases where a fee of less, then Rs. 41 is leviable, when the value shall be shown in red ink.

(iv) In respect of leases, annual rental wall, be shown separately premium or fine.

(v) In the Case of perpetual leases, the annual rent, and not one-fifth of fifty years' rental, shall be entered.

(vi) When a lease is granted not for specific money consideration but for services rendered the value taken for assessing the registration fee shall be entered in red ink.

(vii) The value of an agricultural lease described in Order 404 (a) shall be taken as Rs. 100.

(viii) In the case of adoption deeds, the value of the property affected, if given in the document, shall be entered in black ink.

(ix) In the case of an agreement to sell only the market value of the property intended to be sold shall be entered in this column, whether any advance is mentioned or not, in the deed.

(x) In the case of a document in which the value of the transaction is not specified, or the deed is not susceptible of money valuation the word unvalued shall be entered in this column.

(g) Column (10).-(i) When a document is written on plain paper, the word nil shall be entered.

(ii) Receipt stamps and Court-fee labels shall be denoted as such

(iii) When a document is exempt from stamp duty only under special circumstances, for instance, when a receipt is endorsed on a mortgage or when a sale has been executed in favour of Government, the circumstances shall be noted briefly at the foot of the page.

(iv) When a document is impounded for insufficient stamp duty, a note shall be entered at foot. A note shall also be made of the fact of levy of deficit stamp duty, when document is received back.

(v) When stamp duty is collected in cash under section 11 of Stamp Act a note shall be entered at foot as "collected under Section 41" of Stamp Act.

(vi) The entries stamp duty paid on a document, inclusive of the transfer duty paid under section 98 of the Madras City Corporation Act, 1919, Section 78-Aof the TamilNadu District Municipalities Act, 1920, and section 124-A of the Tamil Nadu Panchayat Act, 1958, shall be entered .(Appendix XV1).

(h) Column (11) (i) When fees omitted to be levied are levied subsequently, the number of the documents shall be entered against the item concerned in red ink and the fee and the classification of the document in black ink, across-reference to this entry being made against the original entry.

(ii) In the case of documents registered for Government for which fees are adjusted by means of contingent bills (Order 438), if a contingent bill, accompanies the document on its formal presentation for registration, the entry of fee shall be made immediately in black ink, in the case of documents for which fees are levied in cash. Where a contingent bill does not accompany a document but is received later, the reason shall, in the first
instance be entered in red ink and the particulars of the document in black ink, and on the date on which the contingent bill is received, a completion entry shall be made, the fee being entered in black ink and the other particulars being repeated in red ink.

(iii) When a fee is refunded, a note to that effect, attested by the initials of the registering officer, shall be entered with the date of the refund.

(i) Columns (12) and (13).- The entries shall be made, with reference to the classification table in Appendix L and the instructions in Order 11i3.

(j) Column (14) - When a document consists of more than one stamp, the date of the stamp last purchased shall be entered. Date of purchase of adhesive stamps shall also be noted with a suitable foot-note.

(k) Column(15) - (i) When a document has been executed by more than one person on different dates, all the dates shall be entered.

(ii) When a document is admitted to registration under section 25 section 26 or section 34, or on appeal, or under the orders of a court, a foot-note to that effect shall be entered, giving also, except in the case of registrations under section 26, the number and date of the order of the District Registrar or of the judgment of the court as the case may be.

(l) Column (16)- The date to be entered is that of the registration certificate or refusal order.

(m) Column (17).-(i) When a document is destroyed, or transferred to another office as in the case of a will, the fact of destruction or transfer with the date shall be noted.

(ii) When a document is impounded after registration the date of its receipt, from the District Registrar after adjudication and of the issue of notice to claim back the document, shall be given in a foot-note.

(iii) When a document is referred to the Collector under section 47-A of the Stamp Act the date on which it was sent to the Collector shall be given in a foot-note; likewise the date of receipt back of the document from the Collector and the date of issue of notice to the party shall also be entered.

(n) In the writing up of Account A, the word ditto, or its abbreviation do shall not be used.

1454. When duplicate or triplicates are registered with a document they shall be entered as, duplicate, triplicate, and so on below the entry relating to the original document columns (10), (11), (14), (15) and (17) alone being filled up and the others left blank.

1455 (a) A copy of a memorandum forwarded under Sections 64 to 67 of the Act and the despatch of intimation to the Hindu Religious and Charitable Endowments (Administration) Department (Order 223) shall be shown in Account A by making the necessary entries in columns (6) and (11) under the entries relating to the document in respect of which it is forwarded.

(b) A memorandum forwarded free of cost under Order 763 (b) In respect of a deed of rectification or cancellation shall be shown in Account A by making the necessary entry in column (6) only.

(c) The date of despatch of a copy or memorandum shall be specified in Account A against the entries made under clause (a) or clause (b),
(d) The fees for registrations under Section 30 of the Registration Act and fees for filing translations mentioned in section, 16 shall be brought to account in Account A.

Account B.

1456. (a) Column (4). In respect of a power-of-attorney, the number of the power shall be entered.

If the power of attorney has also been registered the number of the document should be given below the power numbers.

In respect of applications for private attendance, and protest petitions, the date of the application or the petition shall be given.

(b) Column (5) - The period of delay shall be specified, in the case of fines sections 25 and 34 and in the case of safe custody fee.

(c) Column (7) - The date on which the work is completed shall be entered.

(d) Column (8) - When deficit or additional fees are levied, cross references shall be entered against the entries relating to the original and the subsequent levy of fees.

(e) In respect of an entry relating to safe custody fees the date of registration of the document and the date on which the document was made ready for return if notice has been issued to the party to claim back document, the probable date of receipt of notice by the party shall be entered.

Account C.

1457. (a) The items entered in this account are enumerated below:

(i) Fees under the Births, Deaths and Marriages Registration Act, 1886. deficit stamp duty and penalty [Order 680 (c) (iv)], adjudication fees levied under the Stamp Act, undisbursed pay and allowances, subsistence allowance, travelling allowance for attendance at private residences and the like,

(ii) Any amount other than an amount which is to be accounted for in Account F, received either by Money order or with a covering letter, shall be ledgered, in the first instance, in Account C and debits thereof to Accounts A, B, and E whether on the day of receipt or on subsequent days, shall be indicated in the disbursements opening.

(b) When a disbursement relates to a collection not appearing in the same opening of the account, a cross reference shall be entered in the margin.

(c) When no travelling allowance is levied for a private attendance, for instant when conveyance is supplied by the party himself, no entry shall be made in Account C but a suitable note-in the instance specified, the note shall be made thus: “Conveyance supplied” - shall be entered in Account B against the entry relating to the attendance.

Account D.

1458. (a) Column (2) - Applications for general searches requiring the conduct of search in Register of Holdings alone shall be distinguished from others by prefixing the letters" R.H." to the numbers assigned to them.

(b) Column (4) - Applications for copies of miscellaneous records shall be distinguished from applications for copies of entries in Books 1 to 4 and the indexes relating thereto or of documents pending or refused registration by prefixing the letters M.C and C respectively, to the numbers assigned to them.
(c) Column (8).--In the case of searches made for Government for which fees are adjusted by means of contingent bills (Order 438) the same procedure as in the case of documents registered for Government [Order 1453 (h) (ii) shall be followed.

(d) Column (10).--When a general search has to be made in more then one office the date of receipt; of the encumbrance certificate from an office other then the office issuing the certificate shall be entered within brackets, before the date of completion.

(e) Column (11).-(i) In respect of a copy of a deposition or other miscellaneous record, the name of the record and the number assigned to the document in the file or, when no number is assigned the pages of the file or book shall be entered.

(ii) When a single search is fruitless, the expression “not found” shall be entered.

(iii) In respect of entries relating to appeals, the number and the year of appeal shall be quoted.

(f) Column (15) -- All unused sheets of paper produced by a party shall be returned to him.

(g) Column (18) - When a search is continued, or when deficit or additional fees are levied, cross-references shall be given against the entries relating to the original and the subsequent levy of fees.

When an amended encumbrance certificate is issued a note “amended” shall be entered against the entry.

Account F

1459. (a) In this account shall be shown the receipts and disbursements of (1) process-fees, batta and travelling allowance in regard to the processes issued by an officer or received by him for service of process Issued by another officer under Order 657 and (2) fees levied for publishing notices in the District Gazette and. in village regarding inquiries in cases falling under sections 35 (1) (c) and 41 of the Act.

(b) When a disbursement relates to a collection not appearing on the same opening of the account cross references shall be entered in column (7).

(c) Account F shall be closed on the 15th March each year and a statement of the total receipts and disbursements of process fees during the official year ending 15th March submitted on the 16th March by Sub-Registrars to the District Registrar who will forward before the 25th March, a consolidated statement to the Treasury Officer for inclusion in the treasury accounts of the figures under the following heads :-

Receipts- XV.C. Registration - Miscellaneous-Other Receipts.

Disbursements made to-

(i) peons of this department.-15. b. Registration fees (b) District charges--

I .Cost of personnel - Other allowances.

(ii) Outsiders -15.b. Registration fees (b) -District charges. Office contingencies.

(d) Statements IV (a) and IV (b) for March of each year shall be accompanied by a statement showing the total receipts and disbursements of process fees during the official year.

Account G daily Account of Documents, etc

1460. (a) Columns (2), (6) and (7).--The number of documents refused registration
shall be exhibited in red ink below the entries relating to other documents.

(b) Columns (3) and (5) to (15) - The entries are intended to exhibit the total number of documents filed, returned, unclaimed or pending registration, powers-of-attorney unclaimed, and certified copies and encumbrance certificates prepared or unclaimed each day, whether the documents were addited to registration, the powers-of-attorney attested and the certified copies, and encumbrance certificates prepared, on that day on previous days.

(c) Column (4) - The entries shall be made with reference to the date in column (1) the day on which the registration certificate is added on a document being taken as the date on which, the document was copied and made ready for return. The entries are intended to exhibit the progress in the filing of documents admitted to registration each day, as shown in Column (2).

Note - For the purpose of this column holidays shall be excluded from ****

(d) Column (7) - Documents impounded after Registration, registered document sent to Court and documents destroyed shall be excluded and documents impounded after registration received back after adjudication, registered documents sent to Collector and received back and documents returned by the post office undelivered shall be included.

(e) Column (8) - Documents impounded before registration and unregistered documents sent to Court shall be excluded and documents impounded before registration received back after adjudication and unregistered documents sent to Court and received back shall be included.

(f) No plus or, minus entries shall be made in the columns concerned to indicate the inclusion and exclusion referred to in clauses (d) and (e), but a brief explanatory Date shall be entered in each such case in the 'Remarks' column.

(g) Column (10). Certified copies shall be accounted for only on the day on which stamps and papers therefor are produced by the parties.

" Copies granted under the Hindu Marriage Registration Rules, 1955 and the Special Marriage Act, 1954 shall also be shown in the concerned columns by a plus entry like Miscellaneous copies.

(h) Column (11) - Entries shall be made with reference to the date of the office copy of the encumbrance certificate entered in column (16) (a) of Account D.

(i) Column (15) - In making entries in this column, the date entered, in column 16 (b) of Account D shall be taken into account.

(i) When it is necessary to make any correction after the entries for the day have been listed, for instance, when a documents returned to a party who appears late to take it back; the subsequent transaction shall be shown below the previous entry in black ink as a plus or minus entry.

**Account H- Daily Account of Cash Balance**

1461. (a) The entries in this account shall be posted at the end of each day simultaneously with the closing of accounts A, B, D and E. [Order 1451 (a) and (b).]

All cash on hand without exception shall be brought into account in Account H at the close of every day.

The balance of collections on hand at the close of the day, in the registers of fees maintained under the Special Marriage Act, the Hindu Marriage Act, and the
Consolidated Abstract of Accounts, of Partnership Firms under the Indian Partnership Act, shall each be entered under separate headings in Account 'H' and included in this total.

Note – In offices to which a permanent advance is sanctioned for sub jail work, the amount shall be accounted for separately in a column in account H.

(b) Contingent bills received in connexion with the registration of documents on for searches shall be treated as cash for purpose of Account H. Where the entries in Account H include amounts under contingent bills, an appropriate note should be made in the remarks column against the concerned entries thus:

"Includes Rs. in the shape of contingent bills"

Daily accounts of registration copy for forms received and sold and subsidiary account of registration copy forms.

1462. The account shall be written up daily by the Junior Assistant or Assistant entrusted with the sale of the registration copy forms. In the daily account a single entry shall be made in each column in respect of all the transactions occurring on a day. In the subsidiary account, forms handed over for sale shall be entered by the Junior Assistant or Assistant as and when he receives them. It is not necessary to make entries in respect of each individual sale. Only the total number of forms sold in a day need be entered in a single entry.

Daily Account of Registration Ink

1463. Individual sales need not be entered. (An entry each day indicating the total quantity sold on that day need alone be made.

Returns and reports

1464. (a) The returns and reports due from Sub-Registrars to District Registrars and from the latter to the Inspector-General are shown in Appendices XL and XLI.

(b) The previous permission of the Inspector-General shall be obtained for the institution of a general return or statement to be submitted or maintained by subordinate officer.

1465. When it is not possible to submit a return on the prescribed date, a report shall be forwarded on that date explaining the reason for the delay and stating when the return may be expected (Order 1373).

1466. When forms are prepared in manuscript every column shall be numbered:

(i) Returns and statements shall not bear a separate docket sheet.

(ii) The person who prepares the return or statement shall initial with date in ink at the end.

(iii) The person who checks a return or statement shall certify to the fact by initialing each page and dating his initials.

(iv) When the jurisdiction of a District Registrar extends over more than one Revenue District, separate statements and returns shall be submitted for each such District.

Monthly returns (Sub-Registry Office)

1467. (a) Each Sub-Registrar shall submit monthly to the District-Registrar to whom he is subordinate the undermentioned statements relating to the previous month:

(Statement I (Form Registration II-97) showing the number and value of the documents registered in Book I, classified under different heads together with the fees collected: therefor.
(ii) Statement II (Form Registration II-97) showing the number and value of the documents registered in Books 3 and 4 classified under different heads together with the fees collected therefor.

(iii) Statement III (Form Registration II-97) showing income from fees on registrations and an other receipt with the number of operations thereunder.

(iv) Statements IV (a) (Form Registration 11-98) showing registrations and remittances in the month, the reasons for fluctuations in registrations and collections being given therein.

Note - The charges on account of refunds and drawbacks shall be shown in this statement below the remittance, as dc, duration fion, tb... "",'n,JB of thf de\jJlim\nt. not: j~" (f Ih" "b~J~"A t\r 11(0 month be furnished on the reverse of the statements, the number and date of the District Registrar's order, any, sanctioning the expenditure, being also quoted therein

(v) Statement IV (b). (Form Registration II-99) showing expenditure in the month,

(vi) Statement V (Form Registration. II-97) showing miscellaneous operations such as appeals and prosecutions.

(vii) Report of Progress of Work (Form Registration II-100) showing the work performed in, and the arrears at the end of the previous month.

Note – The report of progress of work shall be prepared also for the District Registrar’s office in respect of the original registration branch of that office and submitted to the District Registrar by the Joint Sub-Registrar.

(viii) Statement of receipts and disbursements of process, fees (Form 48).

(ix) Returns showing stamp duty paid on registered documents.

(x) The following quarterly returns shall also be submitted once a quarter to the District Registrar :- .

(1) Account of stamp duty levied as surcharge for the quarter.

(b) Quarterly statement of fees foregone on account of concession granted to Co-operative institutions and Banks.

District Registrars' Offices

1468. Each District Registrar shall submit to the Inspector-General monthly-

(i) Statement IV (a) (Form Registration II-98) showing the registrations and remittances of the district

(ii) Statement IV (b) (Form Registration II-99-A) showing the expenditure of the District.

(iii) Return (Form Registration II-101) showing state of work in the District Registrars Office on the last day of the previous month.

(iv) Statement of net receipts (total receipts less refunds) under the principal head "XV. Registration" together with the actuals of the corresponding period of the previous year and an estimate of the monthly receipts for four months ahead. (Form 49)

Note.-.The figures shall be shown lakhs of Rupees corrected to two places of decimals. The C",U"f\ft for. any special veril1(a~i(ill :tt,l,;.; [,ppEur in the fJI~ca,t should be explained by brief notes at the foot of the statement.

(v) Return showing stamp duty paid on registered documents.
1469. An extract in Form 50 of the remittances during the month shall be taken from statement iv (a) of each District and forwarded by the District Registrar to the treasury officer for verification, with the treasury accounts, and on its receipt back the District Registrar shall take steps to reconcile the discrepancies, if any, noticed between the departmental and the treasury accounts. A report of the discrepancies found and the steps taken for their rectification shall be submitted to the Inspector-General. A similar procedure shall also be followed in respect of the expenditure during the month, Form Registration II-98-B being used for the verification with the treasury figures.

1470. The reconciliation, of departmental receipt figures with Treasury figures shall be done promptly before the despatch of the monthly treasury accounts to the Accountant-General.

**Statements I to III and V**

1471. (a) For the purpose of the monthly Statements I to III and V submitted to the District Registrar, entries in each page of Accounts A, B, D and E shall be grouped and exhibited in the statements under the several heads separately for each page and then totaled, a progressive total for the official year being also given.

(b) No office copy of the statements, as submitted to the District Registrar shall be retained in a sub-office, but a single form of each statement shall be maintained for the official year, in which shall be ledgered, before the monthly statements are submitted to District Registrar, the total of the columns in each monthly statement and the progressive totals from month to month, column (1) being filled in as under:

<table>
<thead>
<tr>
<th>Month</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>April</td>
<td></td>
</tr>
<tr>
<td>May</td>
<td></td>
</tr>
<tr>
<td>Total up to the end of May.</td>
<td></td>
</tr>
<tr>
<td>June</td>
<td></td>
</tr>
<tr>
<td>Total up to the end of June and so on.</td>
<td></td>
</tr>
</tbody>
</table>

Note – Similar statements shall be prepared for the transactions of the District Registrar’s Office also.

(C) The statements shall be signed at the end by the persons who prepare and check them and the Sub-Registrar shall add a certificate above his signature that he has satisfied himself that the statements have been prepared correctly.

The certificate, shall be in the following form: "Certified that I have personally satisfied myself that the statements I to III and V have been prepared correctly.

(d) The instructions contained in clause (b) shall mutatis mutandis apply to Statements IV (a) and IV (b) prepared, in sub-offices. In the District Registrar's Office, however no separate statements need be kept for the receipts and expenditure of that office, as the requisite information is available in the registers maintained under Order 1472.

1472. Two separate registers shall be maintained by District Registrars in Form Registration II-118 and Registration II-6, a separate opening being allotted for each month and the entries being made with reference to the official year. In the former register (Form Registration II-118) shall be entered the registrations and receipts of all the offices in the District, the offices being grouped under the treasuries to which they remit their collections. The expenditure of each office shall be ledgered in the latter one; (Form Registration II-6). The senior Joint Sub-Registrar attached to the District Registrar's Office
is personally responsible for the proper maintenance of these registers and, in order to ensure that the figures are posted every month, a note shall be added below the statements IV (a) and IV (b) received from Sub-Registrars in the following form:

- Posted in District register.
- (Signature)
- Joint Sub-Registrar I.

1473. (a) A document registered in duplicate or triplicate shall be regarded as a single document for the purpose of these statements.

(b) A document comprising two or more distinct transactions shall be treated as relating to a single transaction, the chief of the several transactions being taken into consideration for the purpose of the statements.

Note – A document affecting immovable property and comprising transactions both compulsorily and optionally registrable for a single consideration of less than Rs. 100 shall be classified under the compulsory class.

(c) Security bonds, annuity bonds and maintenance bonds with immovable property held as security for the fulfillment of a contract shall be classified under mortgages.

(d) When a lease is granted for less than a year, the total rental shall be entered as aggregate value. In other cases, the annual rental shall be taken into consideration.

(e) Abkari engagements and agreements to vend opium, shall be classified under column 4 of Statement.

(f) Agreements to sell shall be classified as "miscellaneous registration" under column 23 of Statement I.

(g) Agreements to serve in consideration of a right created in movable property shall be classified as "Other instruments" under column 9 or 19 of statement I, as the case may be.

(h) Awards by arbitrators directing partition shall be classified as awards under column 9 or 21, as the case may be, of Statement I although they are stamped as partitions.

(i) Declarations of trust of movable property shall be entered in column** of Statement II, with a note showing that the figures include declarations of trust.

(j) Licenses for exploration shall be construed not as mining leases, but as other instruments.

(k) Documents purporting to be settlement of shares in a bank shall be classified under column 4 of Statement II.

(l) Surrenders and transfers of leases shall be classified as other instruments and not as leases.

(m) Transfer of interest in a chit fund by a ticket holder shall be classified under columns 4 of Statement II.

(n) Cancellation, ratification and, rectification deeds shall be classified as other instruments.

Audit Staff and their duties

1474. (a). The audit of the accounts of the Sub-Registry Offices is done once in a quarter and that of the Original Registration Branch of the District Registrar's office once in a month by that party or parties of the District. One or more audit parties, each
consisting of one Registrar, one Assistant and one typist, will be attached to each District Registrar's Office. They will form a distinctive establishment. The audit parties will function under the supervision and control of the concerned District Registrar.

(b) Separate distinctive letters "DA" (Departmental Audit) should be given to the Audit Section in the District Registrar's Office.

(c) A separate personal Register should be maintained in the "DA" Section by the Assistant for ledgering all correspondence and papers relating to that section.

(d) The District Registrar-Admin of the district will be the appointment authority for the Assistant and the typist.

(c) The Audit typist may be required to help in other typing work in District Registrar’s Office also.

1475. (i) The Audit District Registrar should in the last week of each month submit a tour programme for the month to the Deputy Inspector General and after its approval by the Deputy Inspector General, stick to the programme unless the Deputy Inspector General orders otherwise. The Deputy Inspector General should see that the audit work is evenly distributed and done systematically throughout the year.

(ii) Intimation of the proposed visit of the Audit party shall be given well in advance to the concerned Sub-Registrar upgraded so that the Sub-Registrar may be present during the audit.

(iii) If for any reasons, the Sub-Registrar upgraded (D.R) is away from headquarters on the date of audit and old records are required by the audit party for its audit work, the sealed bags may be ordered to be opened by the Audit Sub-Registrar, the usual procedure in the matter being followed. This should, however, be generally avoided, and it should ordinarily be ensured that the Sub-Registrar of the office is present in office during the period the accounts are audited by the audit staff.

1476. All accounts of an office relating to a quarter should be audited without fail within the next quarter at the concerned Sub-Registry Office by the Audit Staff, (i.e.) Accounts from January to March should be audited before the end of June and so on.

1477. The Audit District Registrar and his assistant should go together to the Sub-Registry Office, audit the Accounts annexures thereto and connected registers and prepare the audit report. Minor errors may be got rectified by the Sub-Registrar upgraded the Sub-Registrar"s Office; itself and the report need not mention, or contain reference to, such errors rectified.

1478. The auditing of the Accounts and Statements should be through and should include scrutiny of the records with reference to the points specified, in Standing Orders 1488 to 1496. The auditing should be with reference to each and every entry in the accounts and should be so done with the receipt hooks. The connected records such as register books, indexes, general search applications, Encumbrance Certificates,

Single Search applications, etc, shall be perused in all cases.

1479. The following are the Accounts to be checked in the Sub-Registry Office and in the original Registration Branch of the District Registrar's offices:

(i) Accounts A to H and the prescribed annexures thereto (Form nos 51 and 52.
(ii) Register of transfer Duty and the connected statements.
(iii) Amount of Stamp Duty collected under sections 40 and 41 of the Stamp Act.
(iv) Registers of Fees levied under the Special Marriage Act, the Tamil Nadu Hindu Marriage (Registration) Rules, accounts relating to the Chit Funds Act, accounts relating to the sale of Registration Copy Forms and Ink and other such accounts.

(v) Register of advances (M.F.C. 23 B) and in the case of District Registrar's Office, the register of advances" maintained in the Administrative Section.

1480. (a) The following returns and statements received from the Sub-Registrar by the District Registrars should be taken by the audit party to the Sub-Registry Office, and checked with the accounts at the time of audit:-

(i) Monthly Statements I, II, III and V.
(ii) Monthly Statements IV (a) and IV (b).
(iii) Monthly Statement of Stamp duty collected, under Sections, 40 and 41 of the Stamp Act.
(iv) Monthly Report or Progress of work.
(v) Quarterly Statement or Transfer Duty.
(vi) Quarterly Statement of Fees foregone on account of concessions is given to the Co-operative Societies and Land Mortgage Banks and Bank.

(b). The monthly returns showing stamp duty paid on registered documents should also be taken by the audit party to the Sub-Registrars' Offices and checked with Account A. It shall be ensured that the figures reported in the statement tally with total stamp duty paid on registered documents as entered in Account A. Sub-Registrars are responsible for getting entered correctly at the foot of each page of Account A, the total amount of stamp duty paid for all documents ledgered on each page and the pro total up to the end of the month in the financial year should also be entered by them at the close of each month. The audit staff shall check these figures, and ensure that they are entered correctly.

1481. The Audit party shall examine all, sale deeds, exchanges mo gifts and all the memoranda received from other offices and filed in the office, relating to such classes of documents with reference to the valuations given in the guidelines furnished by the Revenue Department and with reference to the previous transactions in order to ensure that the properties as stated in the documents are not less than the market values as given in the guidelines or as noticed from the previous transactions.

1482. (i) As soon as the audit in the Sub-Registrar's Office or in the original Registration Branch of the District-Registrar’s Office is over, the Audit Assistant and by the Audit-Registrar shall record a certificate in all the Accounts audited in the form indicated below :-

Certified that this account has been audited for the quarter ending with the account Month of----.

Audit Assistant: (Signature with date)
Audit District-Registrar: (Signature with date)

(ii) On the returns and statements taken to the Sub-Registry Office by the audit party a, certificate in the form below shall be added :-.

Certified that this return/statement has been checked with the original accounts at the concerned Sub-Registry Office and found correct/and found to contain errors in respect of which action is being taken in the report of audit,dated--------------.

Audit Assistant (Signature with date).
Audit Sub-Registrar: (Signature with date)

1483. Two copies of the Audit report should be typed. One copy of the audit report should be issued to the Sub-Registrar concerned for reply. This copy will be ultimately recorded in the Sub-Registry Office concerned. The other copy of the audit report will be the office copy which will be kept and disposed of in the Audit section in the District Registrar's Office.

At the end of the audit report, a certificate as under on the result of verification of the Register of advances (M. F. C. 23-B) shall be added:-

"Certified that the Register of advances is found properly maintained or/Certified that the Register of advances has been checked and a note of defect added in this review.

1484. Each audit report should be accompanied by-

(a) an annexure, showing--

   (i) the number of documents registered.
   
   (ii) the registration fees paid; and
   
   (iii) the stamp duty paid in each of the months in the quarter and also in each of the corresponding period in the previous year together with totals for the period up to the end of the month in the financial year concerned.

(b) another annexure showing particulars of the documents and memoranda wherein valuations are checked by the audit party and undervaluation was noted as a result of the check.

1485. The Deputy Inspector General shall regulate the number of days of halt to be allowed for the audit of * of each Sub-Registry Office. Ordinarily two days for an office the average annual registration of which does not exceed 2,000 documents and 3 days for other offices should be sufficient for the audit. Due regard may also be paid to work under searches and copies and other miscellaneous items while deciding an the number of days required for audit.

1486. The Audit Sub-Registrar and the Assistant should prepare their audit report submit it to the District Registrar for scrutiny before issue to the Sup-Registrar concerned. The District Registrar will, after scrutiny, approve it and forward it to the Sub-Registrar concerned under his signature for explanation and resubmission within two days. On receipt of the Sub-Registrar's explanation, the Audit Sub-Registrar shall record the further remarks on the explanation of the Sub-Registrar. The work of the audit party must be deemed to cease with this. The District Registrar shall then pass final orders on the report. All important matters arising further out of the audit report shall be dealt with by the different sections of the Administration Branch of the District Registrar's Office.

The audit report should be kept separately tagged in record bundles in each Sub-Registry Office and shall be retained for a period of 3 years. Final orders on each report should be passed by the District Registrars and communicated to the Sub-Registrars within a month of the audit of the accounts.

1487. (a) The District Registrar should submit to the Inspector-General a report of completion of quarterly audit of all the offices in his District in the following form before the 10th of the succeeding quarter, i.e., by the 10th July, October, January, and April:-

"Report of completion of quarterly audit for the quarter ending----

District -.
"Certified that the Accounts of all the Sub-Registry office including the Original Registration Branch of my office have been audited and checked with the connected monthly and quarterly returns for the quarter ending by the Audit Party.

(b) The Register of quarterly Audit of Accounts in Form 3 shall be maintained by the Audit Staff.

AUDIT OF ACCOUNTS OF SUB-REGISTRY OFFICES

Account A
1488. The audit shall include a scrutiny of the entries in order to ensure, the point mentioned below :-

(i) the acceptance of documents within the maximum period prescribed therefor, the due levy of the penalty where necessary, and its inclusion in Account B.

(ii) the date of presentation is not anterior to the date of execution and the date of execution is not anterior to the date of purchase of stamp.

(iii) the correctness of the stamp duty and fee as noted in Account A, with reference to the nature and value of the document as given therein:

(iv) the addition of explanatory notes, where necessary, for the determination of the stamp duty or registration fee, of cross reference and of notes of refund (Orders 1446 and 1453);

(v) the collection of safe custody fee, where leviable;

(vi) the prompt issue of copies and memoranda,

(vii) the correctness of the classification with reference to the nature and value of the document as shown in Account A; and

(viii) the prompt refund of fees levied on documents refused registration.

Account B
1489. (a) The audit shall be made in such a manner as to ensure --

(i) that the fees levied are correct with reference to the particulars noted in the column for what purpose and

(ii) that cross references are entered in cases here deficit or additional fees are paid.

(b) The District Registrar or the Inspector of Registration offices shall also at the time of his annual inspection of an office cause the whole of Account B to be checked with the connected accounts and with the fee receipt books. He shall himself check a portion of the account.

1490. The Account shall be checked to ensure -

(i) that the fees levied under the Births, Deaths and Marriages Registration Act, and the Special Marriage Act and deficit stamp duty, penalty and other amounts collected under the Indian Stamp Act are properly remitted to the treasury;

(ii) that the receipts and disbursements tally; and ,

(iii) that the requisite; cross references and notes are added with reference to Order 1457.

Account D
1491. The audit shall be made in such a manner as to ensure---
(i) the fees levied are correct with reference to the particulars noted in columns 5 and 7;

(ii) that in the case of entries relating to searches in Book 3 or Book 4 explanations e.g. “granted to testator”, “granted after testator’s death” “granted to the persons claiming through executant”, “granted to claimant”, are added in Column 6 showing how the applicant was entitled to the search or copy;

(iii) that cross-references are entered in the case of searches in respect of which additional fees are; levied, or fees are adjusted by means of contingent bills ; and,
(iv) that searches have been completed without delay.

(b) the District- Registrar or the Inspector of Registration offices shall, at the time of his annual inspection of the office, cause Account D for at least one month to be checked with the applications for searches and copies and with the fee Receipt book.

He shall himself check a portion of the account.

1492. The account shall be checked to ensure that the documents are; not unnecessarily detained in the office after they are made ready, that the proper amount of fee has been levied from the parties, and that the proper postage has been affixed try the containing documents that are despatched from the office.

Account F.

1493. The account shall be checked to ensure that the process fees, travelling allowances and batta are levied according to the scales prescribed and disbursed to the concerned property.

Statements I to III and V

1494. The statement shall be checked with the copies of Accounts A, B, D, in and the other connected accounts.

Note :- A search shall be accounted for in Statement III as relating to the book in which the document is generally found Irrespective of the question whether the party concerned is entitled to a copy or not. A search which ultimately proves fruitless shall be exhibited as relating to the book in which the search made in the first instance at the request of the party.

Statement IV (a).

1495. The progress of registration shall be watched and the reasons for any marked variations ascertained. The remittances shall be checked with Accounts A, B, C, D, and the other connected Accounts relating to sale of Registration copy forms and ink and then posted in the concerned register maintained, under Order 1472 along with a registrations of each office.

Statement IV (b)

1496. (a) District- Registrars shall personally scrutinize the statement and observe the instructions in Order 1671 (i) in order to check too rapid a growth of, expenditure in relation to, allotment.

(b) They shall also scrutinize that detailed statement of charges attached, to the statement to ensure that unauthorized or unnecessary expenditure has not been incurred.

(c) The figures for the month shall, after check and scrutiny, be posted in the concerned Register maintained under Order 1472. ..

Accounts of District Registrar's Offices
1497. (a) Accounts A, B, C, D, E and F of the District Registrar's Office shall be audited similarly by the audit staff and checked by the Joint Sub-Registrar or the Senior Joint Sub-Registrar as the case may be. The District Registrar himself shall check personally 10 per cent of the entries in Accounts A, Band D and scrutinize the whole of the Accounts C, E and F.

(b) The Audit staff, the Joint Sub-Registrar and the District Registrar shall, in token of check, sign with date at the foot of Accounts A, B., C, D, E and F of each month. The District Registrar shall, before signing, append a certificate in the respective accounts to the effect that he has personally checked 10 per cent of the entries in Accounts A, B, Or D as the case may be, and that he has scrutinized the whole of the Accounts C, E and F.

1498. The check of Account A with the indexes, and of Accounts B and D with the applications for searches and, copies and other records of the District Registrar's Office shall be regulated in the same manner as the check of Accounts A, Band D of Sub-registry offices with the indexes, applications for searches and copies, etc; of those offices.

1499. Audit District Registrars shall ensure that not only the quarterly auditing of account of Sub Registry Offices and the monthly auditing of account of the original registration branch of the District Registrar's Offices are completed within the specified period but also that the reviews thereof we Rent to the Sub-Registrar concerned promptly, for explanation and reconciliation of the discrepancies pointed out in the audit conducted.

Report of Progress of Work

1500. Every Report of Progress of Work of a Sub-Registry Office and Original Registration Branch of a District Registrar's Office should be reviewed by the District Registrar personally, immediately, on its receipt. The purpose of such personal review of these reports by the District Registrar is to enable him to satisfy himself that the work in the office generally has been attended to properly and promptly during the month and to take quick action to set matter right if the progress of work in the month had not been satisfactorily. For example, if arrears had accumulated in any office under any of the main heads of work: such as filing of registration copies or indexes of documents or grant of encumbrance Certificates or certified copies, the District Registrar could immediately call for the explanation of the Sub-Registrar or post additional staff to clear 011 the arrears. After this initial personal review by the District Registrar, the report shall be passed on to the office for clear arithmetical scrutiny and detailed review.

Annual Return

1501. The accounts and statistics prepared for departmental purposes shall be with reference to the official year.

Statistics of registrations, searches and copies

1502. (a) Each Sub-Registrar shall submit to the District Registrar so as to reach un by the 10th April statements III Form Registration II-110 and Form

(b) The statistics shall also be posted in separate book of skeleton forms noted card board which provides for figures for 2o years.

(c) Each District Registrar shall submit to the Inspector-General so as to reach him by the 1st may, similar statements (Form Registration II-110 and Form 5) as regards the transactions of the previous year.

Budget Estimates
1503. (a) District Registrars shall submit to the Inspector-General the following statement by the dates noted against each :-

<table>
<thead>
<tr>
<th>Statements</th>
<th>Date of Submission</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) (i) Statement of sanctioned permanent and temporary establishment for which the budget estimate or the ensuing financial year should provide (Form C.F. New 240; Old 168)</td>
<td>15th July</td>
</tr>
<tr>
<td>(ii) Statement showing the actual salary which will be drawn on the 1st April of the ensuing financial year (Form 54)</td>
<td>15th July</td>
</tr>
<tr>
<td>(iii) Statement of fixed allowances to be provided for in the budget for the ensuing financial year (Form CF. New 24; Old 469)</td>
<td>15th July</td>
</tr>
<tr>
<td>(iv) Statement showing the dates of increments of officers and establishment (Form 55)</td>
<td>15th July</td>
</tr>
<tr>
<td>(v) Statement of provision to be made in the ensuing financial year on account of pay and increments of officers and establishment (Form 56)</td>
<td>15th July</td>
</tr>
<tr>
<td>(vi) Budget estimate of charges for the ensuing financial year, accompanied by a statement of details relating to Other Contingencies Form 57)</td>
<td>5th August.</td>
</tr>
<tr>
<td>(vii) Budget estimate of receipts for the ensuing financial year (Form 58)</td>
<td>16th October.</td>
</tr>
<tr>
<td>(viii) Statement of monthly registrations and collections (Form 59)</td>
<td>10th October.</td>
</tr>
<tr>
<td>(ix) Statement of registrations and value of transactions for nine months from January to September of the current year as well as for the corresponding period of the preceding year (Form 60)</td>
<td>10th October.</td>
</tr>
<tr>
<td>(x) Revised estimate or charges for the current financial year based on the actuals of nine months (Form 61)</td>
<td>10th January.</td>
</tr>
</tbody>
</table>

Note:-Information for statements (i) Bond (iii) shall be taken from the register maintained in the District Registrar's Office showing the sanctioned establishment for each office in the District.

(b) So far as the budget estimates are concerned, District Registrars need furnish figures under most of the detailed heads, but they shall submit to the Inspector General a brief note explaining the factors which are likely to affect the revised estimate of charges for the year current or the budget estimate for the ensuing year under (a) temporary establishment and (b) under the various detailed heads into which the group heads, Allowances and Remuneration to temporary Section Writers and Office
contingencies under 15 Registration Fees (b) District charge, are divided. For example if an abnormal increase in Registrations which will require enhanced expenditure under temporary establishment is anticipated, the reasons for such increase and the extent to which the expenditure under that head incurred in the previous year or the proportionate expenditure in the past months of the current year is likely to be exceeded should be set forth. Similarly, a brief note explaining the causes for an anticipated increase or decrease in revenue, such as the effect of the seasons on registrations, the prevalence of epidemics. Opening of new Offices and so on should be submitted along with statement. (vii) and (viii) in clause (a). Statement (vii) shall also be accompanied by a brief note explaining the factors that are likely to effect the revised estimate for the ensuing year of charges on account of refunds and drawbacks.

1504. (a) The district statements and notes which form the basis of the departmental estimate shall receive the personal attention of the District Registrar. (b) Covering letters are unnecessary. (c) Paise shall be omitted. (d) The actuals of the previous year shall correspond with the figures recorded in the treasury account. (e) The tendency to overestimate charges in order to provide for all possible items of expenditure in the expectation of the year being favourable and to underestimate receipts in view of the year being unfavourable should be avoided. A common hypothesis should be taken as the basis for both receipts and expenditure.

1505. In order to enable District Registrars to forward the budget estimate Receipts functionally and Correctly to the Inspector-General, Sub Registrars shall submit their statements (a) on 1st September on the first working day of the following October. The subsequent alterations which may have to be made in the statement shall be communicated to the District Registrar as soon as the necessity therefor arises.

1506. The statement and notes shall not include any expenditure of a fixed character which has not been sanctioned.

1507. (a) The revised estimate of charges for the current financial year based on actuals or nine months [Form 61 item (x) Order 1503] is based on actuals which are five months later than those adopted for the notes submitted in August in connexion with the budget (order 1509 (b). It shall be an intelligent estimate of the probable actuals of the year and not merely reproduce the altered irrant. (b) In submitting this estimate, District Registrars shall accordingly have special regard to those later actuals, any important item of expenditure under consideration and likely to be sanctioned and incurred before the close of the year, and any important reduction of expenditure, and they shall bear in mind the principles laid down in paragraph ** of the Tamil Nadu Budget Manual. (c) District Registrars are held personally responsible and punctual submission of the estimate.

Administration Report.

1508. The report on the operations of the department is prepared with reference to the official year.

1509. The Inspector-General submit a report to the Government every third year and brief notes with statistical returns in other years.
1510. The report shall be typewritten half-margin on paper of semi-foolscap size.

1511. The District Registrar shall make himself personally responsible for the correct preparation of the report.

1512. The report shall be divided into paragraphs freely and the subjects shall follow the order indicated in the outline in Order 1516.

1513. The body of the report shall, as far as practicable, be in a narrative form and shall avoid tabular statements consisting of unassumated statistics. When occasionally it is found to be necessary to include tables or comparative statistics in the narrative, they shall be brief and simple and the statistics furnished shall be analysed carefully and the significance expressed.

1514. (a) The report shall be accompanied by the requisite tabular statements (Forms Registration II-97, 98 and 99-A and Forms 62 to 87). Printed forms will not be supplied for the statements, which shall be prepared in manuscript in each office. Where, however, a printed form used for a monthly or quarterly return can be adopted easily as in the case of Statements I to V (Forms Registration II-97, 98, and 99-A), this course may be followed.

(b) Statements I to III and V shall show the annual transactions for each Sub-District with a total for the whole district.

1515. In the years in which only a note on the administration of the department if due with the Government, the statements shall, wherever indicated, contain figures for two years, viz., the year under review and the year immediately preceding, statements I to III and V containing only the totals for the previous year. In the year in which a triennial report is due, the figures for each of the two previous years of the triennium shall be furnished with a total for the whole preceding triennium.

Outline of contents

1516. For the body of the report the undermentioned outline shall be adopted, in the case of headings under which special instructions do not appear in the outline, it will suffice to make general remarks, to allude to any special features, to explain clearly any appreciable variations in the figures and to set out concisely any striking features.

The same arrangement shall be adopted for the triennial report but the figures compared shall be those of the triennium under report with those of the preceding triennium.

(1) Charge -Officers who were in charge of the district with the period of charge in each case.

(2) Registration Offices.- (i) Number at the commencement and at the close of the year.

(ii) Changes in jurisdiction and the reasons for opening or closing offices and the introduction of the itinerating system of registration of documents, their effect upon registrations and their relation to public convenience.

(iii) In the case of new offices opened and the itinerating system introduced within the last two years, it should be stated whether they have fulfilled expectations.

(iv) Any special disadvantages under which the public labour, e.g., distance from a registration office of villages which contribute a comparatively large number of registrations and are difficult of access.
(3) Buildings - (i) Offices held in private rented buildings and remarks as to the suitability of such buildings.

(ii) Observance of the rules regarding precautions against fire and against damage to records by insects, by periodical examinations of records and record receptacles.

(4) Registrations.-(i) Registrations in the year under review and in the year preceding with percentage of increase or decrease.

(ii) Transactions which have shown appreciable variations with brief reasons for such variations.

In explaining variations, the District Registrar shall set out briefly the contributory causes as ascertained by personal investigation and local inquiry during his tours.

(iii) Average value of a document, average registrations in an office, average registration fee of a document, average income of an office and average expenditure of an office, for the district.

(iv) Percentage of documents registered within two days of presentation excluding date of presentation, and percentage of encumbrance certificates granted within five days; and percentage of certified copies granted within three days excluding the date of production of stamp or plain paper therefor;

(v) Classes of documents -- Variations under compulsory and optional classes.

Note : 1. Jus d. ;. n "~ ,t,1.,' ,I" "l" Jus d,;)d~ or c )-tr ;'1tq should be fl,ttcd, information being furnished t",th"t'fl",lr"llc.')")mJ""","["oth,"y,v(~rJr...gi,t"r...d, ,

(vi) Aggregate value of registered transactions, as compared with the preceding year.

(vii) Table of fees -Whether the fees work any hardship and, if so under what class.

(5) Registration of Wills - (i) The class of people who have presented the largest number of wills.

(ii) Conduct by Sub-Registrars of enquiries under section 41 (2) of the Registration Act in respect of wills presented after the death of the testator.

(6) Sealed covers, containing wills - (i). The condition of unopened sealed covers.

(ii) It should be stated whether the depositors of wills are invariably informed that no steps will be taken by Government to ascertain when they die and to communicate the beneficiaries thereafter and that the sealed cover is liable to be opened and its contents copied in Book 3 and redeposited under the provisions of sections 46 (2) and 45 (2) of the Registration Act.

(7) Progress of work -- Reasons for appreciable Variations in the out-tuft as compared with the previous year.

8) Stamp Revenue -The following particulars shall be furnished :-

(i) Aggregate of stamp duty paid on registered documents for the year and that of the previous year.

(ii) Number or references made to the Collector under Section 47 (a) of the Stamp Act.

(iii) Amount of deficit stamp duty collected.

(iv) Number of documents returned by the Collector as correctly stamped.
(v) Number of cases of undervaluation dealt with by the District Registrar; and the amount of Compounding fee collected.

(9) Impounded documents - Explanation should be furnished as to whether the impounding of documents certified as correctly stamped was due to want of care on the part of the registering officers.

(10) Functions under sections 31, 32, 41 and 42 of the Stamp Act - The number of instruments certified and the amount collected; how far the facilities available to the public on account of the vesting of powers in the District Registrars, under the above sections, are utilised. The statement relating to sections 41 and 42 of the Stamp shall be furnished in Form 89 (Annual Statement XXX).

(11) Transfer duty under section 98 of the Madras City Corporation Act, section 78- of the Tamil Nadu District Municipalities Act and section 124-1101 of TamilNadu Panchayat Act. The amount collected under each of the three Acts should be furnished along with the amount deducted for the work done by the department.

(12) Prosecutions, under the Stamp Act in cases of undervaluation.:- Number of cases in which prosecution under the Stamp Act was sanctioned and the number of cases which ended in conviction.

(13) Applications to transfer of revenue registry - Information should be furnished as to whether any and, if so, what difficulties are experienced in obtaining from parties documents evidencing absolute transfer of property, applications for the transfer of revenue registry and notices of transfer to municipalities and local boards and also to the proportion of cases in which the registering officers have themselves been obliged to prepare notice of transfer.

(14) Registration for co-operative Societies - It should be stated whether undue advantage is taken by societies of the concessions granted to them and whether and if so how far Registrations have been affected by the grant on a large scale by societies of loans on personal security without registered documents.

(15) Refusals to register.

(16) Appeals.- Variations in the average pendency and particular cases in which the pendency was remarkable.

(17) Registration on payment of fines - Number of documents registered on payment of penalty under sections 25, and 34, as compared with the previous year.

(18) Searches.

(19) Minor operations.

(20) Arrears. - Arrears in the filing of documents and in the preparation and indexes at the close of the year with reasons for the same.

(21) Documents lying unclaimed. - the popularity of the system of return of documents by post.

(22) Documents discredited by Civil Courts.- Details of cases in which the conduct of registering officers formed the subject of remarks. Reference should be made to the letters with which copies of Judgments were submitted to the Inspector-General. The reasons for discrediting the documents shall be briefly stated.

(23) Prosecutions.--(i) Details of prosecutions by officers of the department with the result.
(ii) Prosecutions in which the registering officers or their establishment are concerned.

(iii) Remarks by judicial officers touching registration procedure in public or private Prosecutions.

Note: In regard to prosecution under the Registration Act, the full owing details should be furnished in the body of the report.

(a) Number of cases pending at the commencement of the period under report together with information regarding the document number and year, the office to which the document relate, the Section of the Registration Act under which the prosecution was launched and the date of the filing of the complaint, in each case.

(b) Number of prosecutions launched during the year under report with information on the several points as specified in item (a) above.

(c) Number of cases disposed of during the period with particulars mentioned in item (a) above, together with the additional information regarding the nature of the disposal, (viz.), whether the accused was acquired or convicted; and the date of judgement in each case.

(d) Number pending at the close of the period with information on several points mentioned in item (a) above.

Note: Information regarding prosecutions under the Registration Act should not be mixed up with the particulars regarding prosecutions under the Stamp Act. Prosecutions under each of these two Acts should be dealt with in separate paragraphs in the report.

(24) Thumb impressions -(i) Reliance placed by Courts on the evidence afforded by finger-impression.

(ii) Cases in which thumb-impressions formed the main evidence or were chiefly relied upon for convictions.

(25) Private attendance -The number of visits to private residences by the Registering Officers and the fee collected for this purpose.

(26) Inspections.

(27) Other functions of registering Officers.

(28) Casualties -Amongst the registering officers in the district.

(29) Financial results.-Income and expenditure with reasons for appreciable variations.

(30). Departmental improvements--(i). The effect of changes applicable to the department generally.

(ii) Particulars peculiar to the district itself.

(31) Service registers, service rolls and land returns -Report as to verification.

(32) Valuable stock -The maintenance of the inventory of furniture and stores both in the District-Registrar's Office and in Sub-offices.

(33). Document Writer's Licensing -Number of fresh licenses issued to all Document writers and Scribes in the year, and number of Document writers licenses renewed in the year; the number of Scribes licenses renewing in the year, in areas where the Travancore-Cochin Document writers Licensing Rules are in force and the amount of fees realised.

(34) Conduct of Officers - General remarks.
(35) A programme of work contemplated to be done in the year following that to which the report relates, should be given at the end of the report. The programme should include proposals relating to:

(i) Jurisdiction – Opening of Sub-offices, etc., and transfer of villages.
(ii) Buildings - Construction of.
(iii) Establishment - Amelioration of service conditions work and strength of clerical establishment.
(iv) Registrations-(a) Forecast of registrations and suggestions for enhancement and reduction of fees.
    (b) Procedure
    (c) Other measures calculated to secure convenience to the registering public.
(v) Any new scheme under consideration.

1517. The report shall reach the Inspector-General on or before 1st May, in each year.

1518. District Registrars shall take in hand early all the preliminary steps which may be necessary to ensure the submission of the report on or before the prescribed date.

1519. (a) It is unnecessary for Sub-Registrars to submit to District-Registrars administration report in any great detail. It will suffice if they forward the requisite statements with concise explanations of variations and brief notes of any really important features.
    (b) Annual Statements I to III and V need not be submitted by Sub-Registrars, as the figures required by the District Registrar can be obtained from the Progressive total in the statements for March received from Sub-Registrars.
    (c) The submission of the statement of receipts and expenditure,[statements IV (a) and IV (b)] is also unnecessary as the requisite figures are available in the registers maintained under Order 1472.

CHAPTER XXX
CUSTODY AND REMITTANCE OF MONEY AND REFUNDS.

(Custody)

1520. (a) All money received from the public shall be brought to account immediately in the prescribed departmental accounts.
    (b) The appropriation of departmental receipts to departmental expenditure, except when specially authorized, is strictly prohibited.
    (c) All money on hand shall be kept in the iron safe or in its absent, in a box secured in a locked almirah.

Remittances.

1521. The Joint Sub-Registrar or the senior Joint Sub-Registrar in a District-Registrar's Office and the Sub-Registrar in a Sub-Office shall be responsible for the due remittance into the treasury of the collections of the office.

1522. (a) Under Registration Rule 182 (ii) there shall be t100 ordinary remittance in a month one to be made on the first working day of a calendar month and the other on the last date of closing of Treasury account. Whenever the total collections o~;a 81i~ ~
Office at a non Treasury station exceed Rs. 000 at the close of a day, a Special remittance should be made on the next Working day.

(b) The opportunity afforded by any special journey of a peon to the treasury for cashing salary bills which may not have been received in the office before the first remittance was made in the month, may be utilized for remitting any collections which may remain on hand.

(c) The collections at non-treasury stations shall not be handed over to a peon before 6 a.m on the day on which he commences the journey for remittance not shall he perform any portion of such journey between 6 p.m. and 6 a .m, on any day. In case where this arrangement is not practicable, the previous orders of the Inspector-General shall be obtained.

1523. (a) The following rules should be observed in cashing bills or in remitting money to the treasury :-

<table>
<thead>
<tr>
<th>Monitory Limits</th>
<th>Agency to be employed</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Sums below Rs.500</td>
<td>A single peon should be employed</td>
</tr>
<tr>
<td>(ii) Sum of Rs. 500 and above but less than Rs. 1,000</td>
<td>A single peon with not less than 10 years service or two peons or a Junior Assistant should be employed.</td>
</tr>
<tr>
<td>(iii) Sum of Rs. 1,000 and above but less than Rs. 5,000</td>
<td>A Junior Assistant accompanied by a peon should be employed.</td>
</tr>
<tr>
<td>(iv) Sum of Re. 5,000 and above but less than Rs. 20,000.</td>
<td>Two Junior Assistants accompanied by one or two peons Should be employed.</td>
</tr>
</tbody>
</table>

Note -(1) When a sum of money between Rs.500 and Rs. 20,000 has to be brought from or sent to the Bank or Treasury. Only Junior Assistants who hold substantive posts in Government service and have rendered a service of not less than ten years shall be sent.

(2) Sums of Rs. 20,000 and above. Special arrangements should be made taking the aid at the police, if necessary.

(b) The above rules embody the minimum precautions to be observed in normal times for safeguarding Government money, outside a Government office. If conditions are in any way abnormal as when the general tranquility is disturbed or when the money has to be transported over a long distance or when crime against property have been unusually rife in any area, necessary additional precautions should be taken for the safe transmission of the Government money from one office to another.

(c) Officers must use their discretion as regards the persons to be employed. A person recently entertained, or a peon whose trust worthiness has been suspected, should not generally be employed alone.

1524. The chalans forwarded by registering officers to the treasury along with remittances Registration Rule 182 (iii) shall be in Form Registration II-85.

1525. Contingent bills received from officers of other departments in connexion with the registration of documents or for searches (Order 438) though treated as cash, shall be included in a separate chalan. In offices, in which remittances are made into the State Bank of India, such contingent bills shall be forwarded to the treasury officer with a
covering letter claiming adjustment, and, after receipt of the treasury officer's reply, the amount shall be credited in the departmental accounts.

1526. The collections of a Sub-Registry Office at a non-treasury station shall invariably be remitted to the Treasury on the prescribed dates. Where owing to unavoidable causes a remittance is not made on the due date, a report shall be made by the Sub-Registrar to the District Registrar explaining the reason for such omission.

1527. When the chalan is received back from the treasury after remittance, registering officers shall examine it and satisfy themselves that the particulars of the remittance are correctly and properly endorsed upon it and affix the date stamp and their initials on the chalan ill token thereof.

1528 (a) A cash remittance book shall be maintained in all Registration Offices in which shall be entered particulars of every remittance of money made into the Treasury or the Bank. The name of the Junior Assistant or other authorized person entrusted with the money shall be entered in the book, his acknowledgment for the amount shall be obtained therein. The Junior Assistant or other authorized person shall remit the money into the Treasury or the Bank without delay. The Sub-Registrar in a Sub-Registry Office, and the Joint Sub-Registrar or the Senior Joint Sub-Registrar, as the case may be in a District Registrar's Office who arranged for a remittance should keep a watch for the Treasury or Bank receipt or the chalan, and when the original is received back, shall compare it with the entry in the cash remittance book and attest the entry in token of having satisfied himself that the amount has been actually credited into the Treasury or the Bank. When attesting the entry in the cash remittance book, he should also note in the book, the number and date of the chalan received. (Instruction 3 under Treasury Rule 10.)

(b) The cash Remittance book shall be maintained in Form. 88.

Refunds.

1529. Refunds of revenue may, be classified under two heads (i) refunds of revenue which are made ex gratia although the Government under no legal obligation to make them and (ii) refunds of revenue to which the claimants are legally entitled. Refunds made under section 7(1) of the Registration Act and refund of private attendance, etc fees, safe custody fees and search fees in cases of hardship made with reference to notes under Articles 8 and 9 and note 3 under Article 13 of the Table of fees come under the former head and refunds made under rules 177, 178, and 180 come under the latter head.

1530. With a view to the prompt refund of unspent amounts, any, kept in deposit to the parties, the registering officers shall satisfy themselves that the applications and money orders received from the public contain the full address of the individuals.

1531. Money orders in respect of which information regarding the name and address of the sender is not available need not be accepted by them. Similarly in applications for refunds, etc., the complete address of the applicant should be insisted upon.

1532. In spite of following the instructions (in orders 1530 and 1531) there may arise cases where amounts have to be kept in deposit, Such amounts should be credited to Government after three months from the date of their becoming due, on the analogy of undisbursed batta and Travelling Allowance (Order 1537) entering full particulars regarding the amount, purpose and circumstances in which they are credited to the Government, etc., in the Accounts so as to enable the amounts to be traced and connected with future correspondence.
1533. In Cases where notices are issued to parties, a time limit should be fixed for the reply or for further action by the party. They should also be submitted in the notices that if no reply is received or no action as required in the notice is taken within the said time limit, the amount will be returned at their own expense by money order. The time limit to be fixed in each case should be a reasonable one and should be fixed by the registering officer with due reference to the circumstances of each case.

1534. An application for a refund of revenue of the kind mentioned in Order (1529) (ii) should invariably be summarily rejected if it is received (1) when a notice has been issued to the party concerned, after three months from the date when the party received the notice and (2) in other cases, after one year from the date of credit of the revenue to the Government.

1535. A refund of revenue of the kind mentioned in Order 1529 (ii) will be sanctioned provided the claim is not barred by limitation under the Limitation Act. 1963, i.e., by the expiry or a period of three years.

1536. District Registrars and Sub-Registrars are authorized to refund-

(a) fees and fines levied, on documents refused registration or returned unregistered, and

(b) undisbursed process fees, batta and travelling allowances levied in connexion with documents presented to them for registration.

Note -The sanction of the Accountant General is not necessary for the refund, after the lapse of six months from the date of refusal, of fees and fines levied on documents refused registration.

1537. Undisbursed batta or travelling allowance shall be credited to the Government if they are not claimed by the party concerned within six months from the date they become claimable. A notice shall always be issued to the party concerned intimating the amount claimable and the date on which it should be claimed, with a further intimation that the amount, if not claimed within a specified date, will be credited to Government.

1538. The previous sanction of, the Inspector-General shall be obtained, for the refund of any revenue other than those referred to (i) in Order 1536. (ii). in Registration Rule 180 or (iii) in the note to Articles 8 and 9 of the Table of Fees.

1539. (a) Subject to the exceptions described in clause (b) below, the disbursing officers concerned should remit to the person entitled to the refund any amount of exceeding Rs. 100 that is due for refund be postal money order at the expense of the payee, on receipt when necessary, of a refund order passed by the competent authority without any avoidable delay and in any case within one month from the date of the refund order, without waiting for an application from the payee.

In rare cases, when he feels that it would be risky to send the amount straightway to the person entitled to it by postal money order, the disbursing officer may issue a notice inviting the payee to appear and receive payment in person at the office concerned and informing him that if he fails to appear within one month (or such longer period as may when necessary be specified), the amount to be refunded will be remitted to shall by postal money order at his expense.

(b) Any amount not exceeding the minimum commission payable on money orders that is due for refund and any amount exceeding the minimum commission payable in money orders that is due for refund and is payable to several parties in sums not
exceeding the minimum commission payable on money orders to each, should be credited to the Government. Any amount exceeding the minimum commission payable on money orders but not exceeding 50 paise that is due for refund, and any amount exceeding 50 paise that is due, for refund, and is payable to several parties in sums not exceeding *** paise each and, not shall below the minimum commission payable on money orders) should remain, credited to Government unless a claim is preferred by the person entitled to the refund which case the amount to be refunded to him should be sent to him by postal money order at his expense unless he appears in person to make his claim and take payment in person.

(c) When a money order is issued at the expense of the payee the purpose of that remittance shall be noted briefly on the acknowledgment portion of the money order from in continuation of the printed entry. “Received the sum specified on the reverse on----“.

1540. Vouchers for refunds under Registration Rule 178 shall be prepared in duplicate, in M.T.C. Form 62 and after countersigning them, the registering officer shall forward one copy to the Treasury Officer for verification and file the other in his office. The copy bearing the verification of the Treasury Officer shall be attached as a voucher to the contingent bill in which the amount is drawn.

Except in cases where the amount is remitted by postal money order, the original voucher shall contain the signature of the payee.

1541. The following instructions should be observed by Registering Officers :-

Before signing a refund order in respect of any item of revenue, the Registering Officer should trace the original records relating to the receipt of the amount and see that the particulars of the refund are recorded with date and initials against the original entry of the receipt in the departmental accounts in such a way as to make it impossible to entertain, by mistake, any further claim for a refund of the same amount. The particulars of the refund should invariably be recorded on the counterfoil of the receipt previously granted to the payer, and that receipt (and any other acknowledgment granted to payers should, if possible, be taken back and destroyed.

The Government servant who is responsible for the maintenance of the departmental accounts containing the original receipt entry shall certify on the refund bill that the refund has been so noted and shall fill in columns (1) to (5) of the form. The Treasury officer shall make payment on a refund voucher only after, verifying the credit for that original receipt by means of the particulars in columns, (4) and (5) of the voucher affixing his signature in column (6) in token of his having done so.

1542. The following procedure shall be followed by the Departmental officers and Treasury Officers in regard to the payment of the claim relating to the refund of lapsed deposits -

The Departmental Officers shall present the bills in the first instance at the treasury in a complete shape supported by the following documents :-.

(a) sanction order of the administrative department concerned for the refund.

(b) Madras Treasury Code Form 103, containing the full address of the payee, and

c) attested specimen signature of the payee.

Note: - In case where refund is adjustable to a departmental receipts head, the bills should contain proper endorsement to the effect furnishing full details of classification.
On receipt of the bills the Treasury Officers concerned will send these bills to the Accountant-General, Madras for favour of passing after their scrutiny. The Accountant General will thereafter return such bills duly preaudited to the Treasury Officers concerned for payment, simultaneously intimating the departmental Officers and the party concerned of the fact that the bill has been returned to the Treasury Officer for making payment so that the party concerned may know that the bill is ready for encashment. In cases where the bills are not paid within the time limit or three months upto which the sanction of the refund authorised by the Accountant-General will be valid, the Departmental Officers should obtain the bills as well as the usual certificates of non-payment, effect from the, Treasuries concerned after the expiry of the period and forward them to the Accountant-General for revalidation of sanction, briefly explaining the circumstances under which the payment was not obtained by the party concerned in time.

**Defalcations and losses**

1543 Defalcations and losses of departmental revenue or receipts shall be reported immediately by a Registering officer to the immediate superior and to the Inspector-General.

**CHAPTER XXX**

**BILLS AND EXPENDITURE**

**Bills and Vouchers**

154,i. The following general instructions regarding the preparation and forms of bill and vouchers shall be observed -

(a) The bills shall be prepared in proper forms [S.R 2(b) T.R.16].

(b) Vouchers of bills shall be, as far as possible, in printed forms. Timely steps shall be taken to get them in sufficient numbers so that the use of manuscript forms may be avoided. When printed forms are not available typed or cyclostyled forms, may be used provided a certificate to that effect is entered in the bill.

(c) All bills and vouchers must be filled in and signed in ink. The amount of each bill shall, as far as whole rupees are concerned, be written in words as well as in figures. The amount of paise may, however, be written in figures after the words stating the number of rupees, but in case there being no paise, the word "only" shall be inserted after the number of whole rupees and care shall be taken to leave no space for interpolation, as in, the following examples: - "rupees twenty six only", "rupees twenty-five, paise ten.

(d) Charges against two major heads shall not, be included in one bill.

(e) No payment may be made on a bill or order which is signed by a member of the ministerial establishment instead of by the head of an office unless authorized specifically by Government. [S.R. 2 (b) T. R. 16 Tamil Nadu Treasury Code, Volume 1] nor may any moneys be paid, on a bill or order signed with a facsimile signature stamp.

When the signature in a bill is given by a mark, or seal, or thumb-impression it shall be attested by some known person. Signatures in Indian languages other than the official language must always be transliterated.

(f) When bills are presented on account of charges, incurred under any special orders, the orders sanctioning the charge shall be quoted. Copies of orders sanctioning the charge, accompanying a bill, must be duly certified by a responsible officer, and **fiat** by a member of the staff.
(g) The authority under which deductions are made, in a bill shall be quoted and particulars of such deductions shall also be furnished.

(h) For every disbursement he makes a Government servant shall, when possible require the payee to note the actual date of payment in his acknowledgment. When it is not possible for the payee to note the actual date of payment, either because he is illiterate or because he is required to present a signed receipt before payment is made, the disbursing officer shall enter the actual date of payment on the relevant voucher with his initials, either separately for each payment or for groups of payments as may be found convenient.

(i) In cases in which the endorsement on a bill is unauthorized, incomplete or otherwise irregular, the Treasury Officer will refuse payment of the bill, and return it to the person who presents it, with a memorandum explaining why payment is refused.

(j) Bills presented for payment at the treasury should be marked clearly with its complete account classification, i.e., major, minor and sub-heads and primary and secondary units of appropriation to which the charge is debitable.

(k) Printed account heads shall be used. If they are not available, the heads shall be typed or cyclostyled on small sheets and pasted to the bills.

(l) Every voucher shall bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom and on whose behalf the claim is put forward. This acknowledgment shall always be taken at the time of the payment.

(m) When the payee signs his acknowledgment in a language other than English, he shall be required to write also the amount acknowledged, in words in that language, in his own handwriting. His acknowledgment, including the amount acknowledged and any remark made by him, shall be translated into English and his signature shall be transliterated in "Roman Characters. This is necessary for audit purpose.

Note : - The facsimile signature of the executive authority of Municipality may be accepted as the person's signature on an acknowledgment of the payment of a municipal tax on a Government building.

(n) Every voucher must have a pay order signed or initialed and dated by the responsible disbursing officer. This order shall specify the amount payable, both in words and figures.

Salary bills.

1545. (a,) The salary of Sub-Registrars and Probationary Sub-Registrars acting as Sub-Registrars, shall be drawn on bills separate from those of the establishment, and all salary bills shall be submitted in duplicate to the District Registrar.

(b) The office copies of the salary bills of gazetted officers for each year shall be prepared in manuscript on thick paper 11\ a salary bill card in Form 89. Those of non-gazetted officers and of the establishment shall be maintained in bound books (Form T.N.T.C. 47). For the fair copies, Forms T.N .T.C.47 (d) to (f) shall be utilized, a single form being used for the bills of both Sub-Registrars and establishment.

(c) The office copies shall be initialed and dated by the head of the office.

(d) The pay of Assistants acting as Sub-Registrars shall, for the entire month, be drawn in the bill of Sub-Registrars, if they continue to act as Sub-Registrars at the end of the month, otherwise, in the bills of the establishment.

(e) The Pay of temporary section-writers employed under Order 36 shall be drawn in separate bills under the sub-heads Remuneration to temporary section-writer.
Preparation

1546. The following instructions shall be observed:

(a) Bills of Pity and leave salaries shall be prepared in Form T.N.T.C.47 (a), separately for permanent and for temporary establishments, Form T.N.T.C. 47 (b), being used for small establishments. Except in the cases referred to in clause (d), the name of every substantive officiating or temporary official should be shown in column (2) against his post in column (1) and in the case of temporary posts, the number and date of the order sanctioning them and the name of the authority which passed the order shall be entered. The rate of pay, etc., claimed shall also be shown against the names in column (2). When it is proposed to withhold any claim, it shall not be omitted from the bill, but the amount of each claim held over for future payment shall be noted in red ink in the appropriate columns (3) to (6) and ignored in the totaling of the Bill.

When pay, etc. is drawn only for a portion of a month, the number of days for which it is claimed shall also be stated against the name of the employee. The claims of persons included in each section will be marked off in the pay bill, the total for each section being entered in red ink.

Note:-The establishment in a registration office consists of two sections -

(i) Ministerial establishment; and

(ii) Last Grade Government, Servant..

(b) The component items of an establishment bill shall be checked and the total shown in the bill shall also be checked by adding up the items. This shall be done by the Sub-Registrar in a sub-office, and by the District Registrar or the senior Joint Sub-Registrar, in a District Registrar's office.

Note: - In the case of bills relating to large establishments, drawing officer shall ensure that the total of the bills are checked by some one other than the person who prepared the bill.

(c) The pay of contingent staff such as Sweeper, Scavenger, Masalchi, etc shall not be included in pay bills but shall be drawn in contingent bills.

(d) The names of all servants in last grade service, may be omitted from the pay bills provided that a certificate in the following form is endorsed on the bills.

"Certified .!that every, Government servant whose behalf pay, or leave salary is claimed in this bill has actually been on duty or on authorized leave, as the case may be during a month for the period on account of which his pay or leave salary is claimed and that full details of the names of the Government servants concerned and the emoluments drawn for them working up to the total included in this bill, have been duly shown in the office copy.

Note:-(l) When names are omitted from monthly bills the claims shall not be lumped together and entered as a single item in the bills, but only identical claims may be lumped together in a single entry. For example, two peons, drawing pay of Rs. 50 per mensum for one month may be lumped together. But the claims of men with different designations or those with same designations but drawing different rates of pay or for different periods, shall be shown separately.

(2) Office copies and duplicate of pay bills shall, however, contain the names and details of the claims, as verification of the services of the individuals concerned is made with reference to such details.
(e) If, for any reason, the leave salary claimed by a Government servant on leave is not known (as, for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty, should be entered in red ink in the second money column the amount being shown as withheld and undisbursed, pending the fixation of the amount of his leave salary.

(f) Fines imposed on subordinates for ordinary neglect of office duty are proper recoverable by stoppages from pay and consequent short drawal of establishment pay bills.

(g) When the name of a Government servant appointed permanently, or on probation to a post in superior service appears for the first time in the pay bill of an establishment, the previous post in Government service, if any, held by him, shall be stated and a last pay certificate attached showing the date of handing over charge, advances outstanding etc. If he was not holding any such appointment previously or is re-employed after resignation or forfeiture of past service, the health certificate required by Fundamental Rule 10 shall be attached to the bill.

1547. A bill or other voucher presented at the treasury/sub-treasury for the payment of any amount by the Government shall contain full particulars of --

(i) the nature of claim;

(ii) the amount claimed;

(iii) the period to which the claim relates, if it arises periodically (e.g.), a claim for pay and fixed allowances; and;

(iv) allocation of the charge between Government including Central Government and Departments, if any. Such allocation is necessary. [Vide subsidiary rules 2(a) Treasury Rule 16, Tamilnadu Treasury Code Volume I]

1548. Protective endorsement to the effect that the amount of the bill is below a specified amount expressed in whole rupees should invariably be recorded in the body of the bill in red ink. The amount so specified should be a sum slightly in excess of the total amount of the bill vide Subsidiary Rule 2 (c), Treasury Rule 16, Tamil Nadu Treasury Code. Volume I.

1549. (i) The following enfeacement should, invariably be made on the office copy of every bill to prevent effectively the possibility of preparing another fair copy on any subsequent occasion:

Fair copy approved on
Initials of the Drawing Officer

The receipt of the bills after they have been passed and the transmission to the treasury for encashment shall be noted on the office copy.

(ii) The drawing officer shall deduct from a bill for pay, etc., of an establishment any amount attached by a prohibitory order of a Court of Law [Article 88, TamilNadu. Financial Code, Volume I]

(iii) All corrections and alterations in the totals of bills should, be attested by the ~?t dated signature of the person signing the bill (Subsidiary Rule 2. (d). Treasury Rule 16)

(iv) It should be ensured that the signatures on the bill agree with the specimen signatures filed in the treasury.
1550. (a) Deduction statements in the prescribed forms should be attached to the bills wherever necessary, duly signed by the drawing officer. The duty of noting the proper deductions to be made from pay bills on account of funds, devolves on the drawers of the bills but, no discretion is allowed in carrying out an order received from the Accountant-General to make any particular deduction.

(b) Any corrections in the pay order should bear the signature of the drawing officer, and the amount authorized for payment in cash should agree with the net amount claimed.

(c) The pay order should invariably be signed in full with, date.

1551. (a) Special sanctions - Authority [Subsidiary Rules 2. (a) (4), Treasury Rule 16 of Tamil Nadu Treasury Code, Volume I] - Bills which require special sanction of a competent authority like the Government or Head of a department or an authorization from the Accountant-General should be duly supported by such letters of authority.

(b) Schedules Subsidiary Rule 2 (1) Treasury Rule 16] - The various schedules like General Provident Fund, Festival Advances, Objection Book Advance, Post Life Insurance Fund; Motor, Car Advance, etc., should be prepared giving full details like name of the subscriber or the Government servant, Account number and Policy number, monthly rate of subscription, the amount in words and figures, the original advance, balance due, etc. The schedules should be in triplicate and attached firmly to the bills.

(c) Income-tax Article 86 (a) and (b) of Tamil Nadu Financial Code, Volume I and Subsidiary Rule. 2 (c), Treasury Rule 16 of Tamil Nadu Treasury Code, Volume 1] Every disbursing Officer who disburses the salary of any Government servant shall make the appropriate deductions of Income-tax from it at the time of payment in accordance with the Indian Income Tax Act, and the rules and directions contained in the Income-tax Manual and other orders of competent authorities. Every Government servant who pays any amount to a Government servant on account of a reward, examiner's fees or any similar item not strictly included under the head of "Salaries" should communicate the details to the Income tax Officer concerned, in a separate letter of memorandum when he makes the payment.

(d) (i) Increment certificates (Subsidiary Rule 13, Treasury Rule 16 of the Tamil Nadu Treasury Code, Volume I) - When a periodical increment is claimed on behalf of a Government servant in an establishment pay bill the increment certificate in Tamil Nadu Treasury Code Form 41 signed by the competent authority should be attached to the bill (Subsidiary Rule 13).

(ii) In the increment certificates where there is a note of stoppage of increment, it shall be specified whether the stoppage of increment is with or without cumulative effect, this, information should invariably be recorded for regulating the future increment, where the broken periods are counted for increment, necessary details by which the period of one year is arrived at shall be given.

(e) Rent deduction (Article 14 of Tamil Nadu Financial Code, Volume I).- The responsibility for the recovery of rent in respect of any Government building in charge of a department over than the Public Works Department which is wholly or partially used as a residence vests on the departmental officers concerned, in respect of any similar building in the charge of Public Works Department, the head of the office also bears some responsibility. He should furnish to the Executive Engineer concerned not later than the
15th of every month, a statement in common Form 307 showing details as per Article 14 (a) of Tamil Nadu Financial Code, Volume I.

1552. Every drawing officer shall attach to each bill or voucher presented at the treasury or sub-treasury for encashment a slip in Tamil Nadu Treasury Code Form 100 duly filled in subject to the exceptions in the Notes under Subsidiary Rule 2 (U) Under Treasury Rule 16.

1553. Each drawing officer shall ensure that the first date pay bills are presented five days before the last working day of the month and not at the fag end of the month (G.O. Ms. No 1176. Finance, dated 4th October 1962), ..

1554. The leave salary of a Sub-Registrar on leave shall be drawn at the office in which he was last employed before proceeding on leave even if the post of Sub-Registrar, of that office has been filled permanently by another officer, and he shall be shown in the pay bill and in the absentee statement as an officer of the grade to which he belongs, without any particular station being assigned to him.-

1555. Pay of temporary establishment can be drawn only with a citation of the order sanctioning the temporary establishment and only in a separate bill.

Arrear Pay

1556. (a) (i) Arrear pay should be drawn, not in the ordinary monthly bill but in a separate bill, the amount claimed for each month being entered. separately with particulars regarding the bill from which the charge was omitted or Withheld, or in which it was refunded by deduction, and regarding any special order of competent authority granting a new allowance such bills can be presented at any time subject to the condition laid down in Articles 38 and 52 to 55 of the Tamil Nadu Financial Code and may include as many items as are necessary.

(ii) A note of the arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains over the dated initials of the drawer of the arrear bill in order to avoid the risk of the arrears being, claimed over again.

(b) In respect of arrear claims, the following certificates should be recorded in the body of the bill :

(i) The amount claimed in the bill was not drawn and paid before.

(ii) A note of the arrear claim has been made in the office copy of the bills for the period to which the claim relates (Subsidiary Rule 14, Treasury Rule 16 of Tamil Nadu Treasury Code, Volume 1).

1557. All petty claims up to Rs. 100 which are over one year old but not more than three years old may be paid by the disbursing officers, without the necessity of any audit by the Accountant-General.

Sanction of Inspector-General of Registration should, however be obtained before payment of arrear claims which are kept in abeyance for more than a year as required in Article 54 of Tamil Nadu Financial Code, Volume I.

Bills of Gazetted Officers

1558. (a) Special authorization should be received from the Accountant-General authorizing the payment of pay, increment, leave salary or allowance to a Gazetted Government servant or a reward or honorarium payable to the Government servant.

Note - The specific authorization of the Accountant-General will not be necessary in the case of transfer of a Government servant from one station to another in the same
capacity and when there is no change in emolument. In such cases the payment shall be made on the authority of the rates indicated in the last pay certificate issued by the previous Treasury Officer.

(b) It should be ensured that in respect of deductions made in the bill the schedules in triplicate in the prescribed forms duly signed by the officer are attached to the bills.

(c) the prescribed certificates for the drawal of Dearness Allowance, House Rent Allowance and other allowances should be attached to the bills.

(d) Necessary Deductions on account of Income-tax, prescribed under the should be made in the bills.

(e) In respect of a claim for leave salary or subsistence allowance, the specific authorization received from the Accountant-General intimating the rate at which it has to be paid should be attached to the bill.

(f) In respect of claims for duty pay and allowances on return from leave, unless a fresh pay slip is received from the Accountant-General the bill should not be drawn even though there is a change in the rates of Pay and Dearness Allowance.

(g) the claim for leave salary should be supported by the life certificate truly signed by the competent authority.

155(1). The pay and allowances of a non-Gazetted Government servant who is promoted to a gazetted status during the course of a month, should be drawn and disbursed to the Government servant concerned up to the date of his relief at the old station under Article 72 (d) (3) of the Tamil Nadu Financial Code, Volume I. The last pay certificate indicating the payment made up to the date of relief should then be issued by the head of offices with an extra copy of the last pay certificate to the office of the Accountant-General for authorizing the transit pay and allowances and the pay and allowances in the gazetted post.

Duplicate bill when original is lost

15(‘.0. In the case of a bill passed by the drawing officer/controlling officer, for presentation at a treasury or sub-treasury but lost either before payment or before presentation at the treasury, the Government Officer who drew the original bill shall ascertain from the treasury that payment has not been made on it before he issues a duplicate therefor. The duplicate copy, if issued, must bear distinctly on its face the word of duplicate written in Red ink. The fact that a duplicate bill has been issued shall be immediately communicated to the Treasury Officer/Sub-Treasury Officer with instructions to refuse payment on the original bill, if presented. Certificate of no payment of the original shall also be recorded. [Memorandum No. 27801. Exp. ~\~65-3. Fin. (Expenditure-A) dated 10th April 1961]

Bills : Deceased Government Servant.

1561. Pay, leave salary and other emoluments can be drawn for the day of Government servant's death; the hour at which death takes place does not affect the claim.

1562. Subject to the provisions of Subsidiary Rule 14 under Treasury Rule 16 of the Tamil Nadu Treasury Code, Volume I, Pay and Allowances of all kinds claimed on behalf of a deceased Government Servant may be paid without the production of the usual legal authority.

(1) if the gross amount of the claim does not exceed Rs. 2,500/- under orders of the Head of the office, in which the Government servant was employed at the time of death
provided that the head of the office is otherwise satisfied about the right and title of the
claimants and.

(2) if the gross amount of the claim exceed Rs. 2,500 under orders of the
Government on the execution of the Indemnity Bond In Form 6 (Treasury Code) duly
stamped with such sureties as may be necessary.

Provided that, the authority mentioned in clause (1) above, may subject to the
conditions prescribed in that sub-clause, make anticipatory payment of an amount not
exceeding Rs. 2,500. any case of doubt, payment shall be made only to the person
producing legal authority.

1563. On receipt of the claim for the payment of arrears of pay and allowances on
behalf of a deceased Government servant from his heir/heirs, the Head of the office in
which the Government servant was last employed, should draw the amount in the
appropriate bill form from the Treasury. The claim should be supported by all the relevant
certificates which the Head of office is required to furnish in the normal circumstances
However,. in respect of other certificates which solely depend on the personal knowledge
of the Government servant but which obviously cannot be furnished by the Head of the
office, the-Head of the office should record if he is satisfied about the correctness of the
claim, a certificate to the effect that' the claim is not susceptible 1)1 verification, but is
considered reasonable . Further the claim would be the last one in respect of the deceased
Government servant; the requisite payment, in the case of a Government servant whose
pay is drawn on Gazetted Government servant’s bill form, should be made only after the
Head of the office has satisfied himself by reference to the Accountant-General the
departmental authorities .concerned, if any, and his own, records that there are no
demands outstanding against him. In case of the other Government servants payment may
be made without reference to the Accountant-General on the responsibility of the Head  of
the office concerned. The amount so withdrawn should be disbursed to the claimant or
claimants determined with due regard to the provisions of subsidiary Rule 34 (1) under
Treasury Rule 16 of Tamil Nadu Treasury Code, Volume I and Article 80 (b) and the notes
thereunder of Tamil Nadu Financial Code, Volume I as amended from time to time after
obtaining from him/them a formal receipt stamped wherever necessary. [G.O. Ms. No. 18.
Finance Expenditure A), dated 11th February 19:;]}(a)

General.

1564. (a;) The pay and leave salary bill of a District Registrar's office shall be
prepared only by a member of the staff qualified in Accounts Test for subordinate officers.

(b) the office copies of all bills in District-Registrar's office shall pass through the
Joint Sub-Registrar (or the Senior Joint Sub-Registrar where there are more than one Joint
Sub Registrar), even though the bills might be passed by the District Registrar. The Joint
Sub-Registrar or the Senior Joint Sub-Registrar, as the case may be shall check the bills
carefully and affix his initials to the bills in token thereof.

(c) .No fair copy of a bill for pay and leave salary or of the connected absentee
statement shall be signed by the District Registrar, or the Joint Sub-Registrar in a District
Registrar's office and by the Sub-Registrar in a sub office, unless it is compared with its
office copy; the preparer and the examiner of the fair copy should affix their initials
thereo, with date, in token of .their having compared it. The fair copy shall then be
submitted along with the office copy for check and signature by the drawing officer as
required by Order 1546 (b): The officer, signing the fair copy of the bill and of the
absentee statement shall always verify if the net amount payable, as noted in the office
copy, tallies with that entered in the fair copy and whether, the number of absentees as noted in the office copy of the absentee statement tallies with that noted in the fair copy.

(d) The person maintaining the disbursing officer's register of expenditure and liabilities and the subordinate controlling officer's consolidated register in a District Registrar's Office shall not be allowed to prepare bills of any kind. The postings in the disbursing officer's register of expenditure and liabilities and the subordinate controlling officer's consolidated register shall be checked by a person other than the one who makes the postings and they shall both sign in the registers in token of having made and checked the postings.

Absentee Statements

1565. (a) (i) District Registrars shall submit every month two consolidated absented statements prepared in duplicate. (Form T.N.T.C, 48) for the whole district in their charge one for the Sub-Registrars and the other for the Probationary Sub-Registrars serving in the district, so as to reach the Inspector-General not later than the fifth of the month following that to which the statement relates.

(ii) District Registrars shall also submit a statement (Form T.N.T.C, 48) showing the arrangements made consequent on the employment of temporary Joint Sub-Registrars in their districts. In column I of the statement the word "Vacant" shall be entered and immediately below, the names of the offices in the districts where temporary Joint Sub Registrars were employed in the month to which the return relates.

The arrangements made in consequence, shall be entered in column 9 against each office, the number and date of the Inspector-General's orders, being quoted.

(b) One copy of the absentees statement of each district is transmitted by the Inspector-General to the Accountant-General, District Registrars are held personally responsible for the completeness and correctness of these returns and they shall ensure that all information required for their preparation is collected sufficiently early, by reference to other District Registrars, if necessary, so as to admit of their punctual submission.

(c) The entire chain of arrangements made in consequence of each absence shall be shown in the statement against the entry relating to the original vacancy although the claim may at a certain stage, include the names of officers other than Sub-Registrars or Probationary Sub-Registrars.

(d) When a chain of arrangements involves the deputation or temporary transfer of one or more Sub-Registrars, whether serving in the district in which the original vacancy occurs or in different districts, the entire chain shall be exhibited against the original vacancy in the absentee statement of the district to which the vacancy relates. In the case of each of the other Sub-Registrars whose deputations are included, in the chair it will be sufficient to show his name, designation pay and the nature of his absence, and the substantive post and pay of the person appointed to officiate from whom, with the following note added below across columns 9 to 12:

“For the complete chain of arrangements vide the entry against (name). Sub-Registrar of (Station) ---district.”

(e) As the appointments of Probationary Sub-Registrars acting as Sub-Registrars are exhibited in the chain of arrangements appearing in the absentee statements of Sub-Registrars, it is unnecessary to include them in the statement relating to Probationary Sub-Registrars. The absence of Probationary Sub-Registrars on leave other than casual leave shall alone be exhibited in that statement.
(f) In columns 6 and 7 of the statement, the time of departure or return shall be indicated by the letters a.m. or p.m.

1566. (a) Along with the pay bill of the ministerial and last grade establishment of each sub-office, the Sub-Registrar shall submit to the District Registrar an absentee statement. (Form T.N.T.C. 48) in duplicate. One copy of the absentee statement shall be retained in the District Registrar's Office along with the duplicate copy of the pay bill.

(b) The statement shall show the chain of arrangements in the order of the pay of the absentees, and, in the case of the ministerial establishment on the same pay, according to seniority.

(c) Each absence shall be ruled off and the entries numbered consecutively. The number as signed in the absentee statement to each absence shall be noted in the pay bill against the name of the absentee and of the persons acting in the chain, such entry being made in the case of the bills of sub-offices when the bill is checked in the District-Registrar's office.

1) When an officer signs an absentee statement accompanying an establishment bill he shall see that a diagonal line is drawn across the blank space, if any, below the last entry.

Note: – A~"~A) I' statement shall be prepared and Attached wherever necessary to the bills of both the permanent establishment and the temporary establishment.

1567. Supplemental pay bills of ministerial establishment shall, where necessary be accompanied by absentee statements [Order 1566 (a)]

If the bill is for the pay of a Sub-Registrar or Probationary Sub-Registrar, the supplemental absentee statement shall be submitted to the Inspector-General in duplicate.

1568. Office copies of absentee statements shall be maintained in book form.

Procedure for recovery and accounting of P. L. I. Premia

1569. (a) As required in Rule 85-A (1) of Tamil Nadu Financial Code, Volume 1, all the drawing officers should maintain in the form (T. N .T. C. 29) a corrected and up to date register of policy-holders under their control. The name of the policy-holders should, be noted in alphabetical order, according to surnames, leaving sufficient space between two entries to enable new comers name being inserted in the right place.

A separate entry should be made in the register for each policy in the case of policy-holder having more than one policy. On receipt of an intimation from the Director, Postal Life Insurance, Calcutta, about the issue of a policy in favour of a subscriber authorizing the drawing officer to commence recovery from payer on receipt of a last Pay Certificate in respect of the subscriber, transferred from another office the drawing officer should make a note of the particulars of the policy in the register. The name of the office from which the subscriber has been transferred should invariably be noted in the remarks column. Whenever a subscriber is transferred to another office or his policy is discharged, his name should be scored out from the register, giving necessary remarks regarding discharge of policy or indicating the office to which the insurant has been transferred, as the case may be.

(b) After the preparation of the monthly Dill but before its encashment the recoveries shown in the bills on account of Postal Life Insurance should be checked up to register, to see that the recovery has been made from all the subscribers and the correct amount has been recovered. This check will discover the cases of omissions to make recovery as well as cases of noting of Postal Life Insurance recoveries in a wrong column.
of the pay bill. The amounts of the recovery shown in the bills should be posted in bills or
the vouchers, reasons for short, excess or non-recovery being briefly noted in the remarks
column. Extracts of this register should then be made out in the schedules. The schedule
should be attached to the relevant bills in support of the recoveries.

e) While taking extracts it should be seen that the names of these insurants from
whom recoveries were made in the previous months but not recoveries have been made
during the current month either on account of transfer or discharge of that policy or on
account of leave salary being not drawn or the official being on leave without pay, should
be included in the current month's schedule with necessary remarks noted against their
names. Similarly the remark "New Policy" or "Transferred from office" should be given
in the schedule against the names: of insurers entered for the first time in current month.
Reasons for short or excess recovery should be noted briefly in the remarks column. In
short, schedule of Postal Life Insurance recoveries to be attached with the bills; would be
a record not only of those from whom the recovery has actually been effected but also or
these from whom recovery was being effected previously but has not now been effected.

d) In case of double recoveries or late recoveries, the reasons for late drawal of
pay at pension together with, an indication of the month of pay or pension from which
premium has been recovered should be recorded in the remarks column. This information
is absolutely necessary to determine the liability of the insurant to pay fine or; interest and
the currency of the policy.

e) Though each policy of the insurant will be entered separately in the register and
the schedule, the total amount recoverable monthly from each policy holder on account of
all policies should be shown in the register by bracketing all the policies. This will serve as
a guide for preparation of monthly bills where recoveries, in respect of each policy cannot
be shown separately. This total in the register shall be kept corrected up to date, on
additions of new policies and exit of old ones.

General Provident Fund

1570. (a) Deductions on account of General Provident Fund can be made only after
the allotment of Account number.

(b) The names in the schedule shall be arranged in the ascending order of Account
numbers (i.e., 1043 Regn, 1072. Regn. 1095 Regn.)

c) The order of names in the schedule shall not, as far as practicable, be changed
monthly to month. When there are too many names, the schedule maybe cyclostyled or
typed.

(d) Reasons for the inclusion of new names shall be given as "fresh subscriber"
"Transferred from".

e) The subscription shall not be below the minimum prescribed.

(f) The schedules shall be prepared in triplicate.

(g) Reasons for non-recovery of subscription and refunds shall be stated.

(h) Pay and Dearness Allowance shall be noted separately.

(s) Subscriptions and refund of advances shall be indicated separately.

All the fair copies of schedules shall be compared carefully to ensure that the
impressions are clean on all copies.

Provident Fund Supply of Pass books to subscriber
1571. (a) A pass-book will be maintained in respect of each subscriber by the drawing Officers themselves, in the case of non-Gazetted, Government servants. 

(b) The pass-book will be kept under the custody of the drawing officers themselves in the case of N.G.O s and should be transferred like the service books to the new office whenever the Government servant concerned is transferred. This would ensure the safety of the pass-books and the regular recording of entries.

(c) In respect of Gazetted Officer, he himself will make the entries in the pass book except the entry relating to the date of encashment of the bill. The date of encashment will be filled in by the Pay and Accounts Officer Madras the Treasury Officer of Sub-Treasury Officer concerned who will also attest the other entries in the pass-book, after verification. In the case of a non-Gazetted Officer, the Drawing Officer will make the entries in the pass-book under his signature.

1572. When the annual account statements are received from the office of the Accountant General, Madras the Drawing officer should compare the amount shown in the account statement with the entries recorded in the pass-book and take immediately with the Office of the Accountant-General, Madras, any discrepancies noticed furnishing also particulars of the bills in respect of the missing credits- indicated in the account statement.

1573. The Provident Fund Pass Book is only a subscriber's record denoting the transactions in his Provident Fund Account. In case of any dispute regarding the balance in the account, the balance as per the ledgers in the Accountant-General's office only will be accepted.

Instructions

1574. (a) All the entries in the pass-book, shall be filled in carefully, whenever there is a change in the designation, official address, or the account number of the subscriber, the fact should invariably, be noted in. the relevant column.

(b) In the case of a non-Gazetted officer the entries relating to the particulars of the bill, subscription, etc., will be made each month by the drawing officer, after proper verification and duly attested. In respect of a Gazetted officer, he himself should make the entries in the pass-book and present the book along with the bill in which the deductions are made at the treasury for encashment. The date of encashment of the bill will however, be filled in the pass-book and attested by the Treasury Officer or Sub-Treasury Officer concerned after proper verification.

(c) If no bill is encashed in a particular month, the column for that month should be left blank.

(d) Amount if any remitted by chalan should also be indicated in the appropriate column. The chalan number, date of remittance, etc., should be given under Particulars of Bill

(e) Whenever advance is sanctioned to the, subscriber, the details thereof should be entered in the pass-book immediately after disbursement of the amount.

1575. The drawing officer should, on receipt of the credit slip from the Accountant General for a particular year fill in the last six columns beginning " Total credits for the current year" and carry out the closing balance for the year. If any discrepancy is noticed in the figures furnished in the credit slip, and these in the pass book, the drawing officer should immediately take up the matter direct with the Accountant-General who will verify the account and pursue action for tracing out and adjusting the missing credits and or debits in the account.
Submission and Audit

.576. (a), The Sub-Registrar shall submit the salary bill of his office to the District Registrar well in advance so that after counter-signature by the District Registrar, the bill could be presented in time at the treasury or the sub-Treasury.

(b) All bills shall be treated as urgent in the District Registrar's office.

(c) in the examination of bills in the District Registrar's office, there from Sub-offices at non-treasury stations shall take precedence.

(d) Corrections which can be made by the District Registrar himself under his initials shall be carried out, intimation thereof being sent to the Sub-Registrar for rectification of the office copy of the bill and, for future guidance.

(e) After check, the Original bill shall be countersigned by the District Registrar when he is at headquarters or, when he is on tour or on casual leave, by the Joint Sub-Registrar "for Registrar" and returned to the Sub-Registrar.

(f) If, owing to unavoidable circumstances, the salary bills of a Sub-Registrar and his establishment are received from the District Registrar after the last remittance of the month has been made, the Sub-Registrar may, if the interval between the receipt of, the bills and the date fixed for the subsequent remittance is appreciable send the bills immediately to the treasury for encashment, travelling allowance being paid to the staff, for the journey to the treasury and back.

(g) A peon shall not be so sent to the treasury more than once a Month and such journey shall be made only for the encashment of regular salary bills of the establishment and not for that of occasional bills, such as these for travelling allowances arrears of pay and the like.

1577. Duplicate copies of bills received from Sub-Registrars' shall be preserved in the District Registrar's Office separately.

Treasury Bills Book

1578. Every office shall enter particulars of all its bills including bills of gazetted Government servants, that are presented for payment at the treasury in a book called the "Treasury Bill look" (Form T. N. T. C. 70) which shall be presented at the treasury along with each bill. The treasury Officer will not pass any such bill for payment unless the Treasury Bills Book is presented with it. The treasury will fill up columns (8) to (10) of the book of the amount paid differs from the amount claimed, the Government servant who initials in column (10) of the book will note the amount paid when signing against the item.

Note : - It is not necessary to present the Treasury Bill Book along with any contingent bill endorsed in favour of a private party. Bills of gazetted government servants for pay etc., which are presented through recognized banks and bills for leave salary of gazetted government servants supported by the certificates are also exempted from being presented with the bills book.

(2) The Treasury Bills Book need not be presented at the Bank along with any bill passed for payment at the Bank.

1579. A single drawing officer shall not on any account, maintain more than one Treasury Bill Book. The Sub-Treasury Officers have been instructed to return the Treasury Bills Book to the drawing officers when required by them urgently.
1580. The Treasury Bill Book (Form T.N.T.C. 70) shall be closed daily by the drawing officers concerned after it is received back from the Treasury and the list of uncashed bills detailed and the relative tokens in respect of these bills verified by him. The Sub-Registrars and the senior Joint Sub-Registrars in the District Registrar's Office shall also certify that: the tokens in respect of the uncashed bills are in their personal custody.

1581. A separate subsidiary register to watch the return of tokens relating to Bills not cashed in Tamil Nadu Treasury Code Form 70-C shall be maintained.

**Disbursement**

1582. Pay bills of Sub -Registrars and the establishment shall after counter-signature by the District Registrar be cashed at the nearest treasury.

1583. (i) The acquittance of the payees shall be obtained, in the office copy of the bills. The payee shall sign and date his receipt and affix a receipt stamp when the gross amount acknowledged exceeds Rs. 20.

(b) Where the salary of an officer who has been acting in two or more arrangements in the same month is shown at different places in the bill, his signature shall be taken against each such entry and when the whole amount payable in a month exceeding Rs. 20, the receipt stamp may be affixed against anyone of these entries.

(c) Where the drawer of a bill is the sole payee of the amount thereof, the receipt stamp shall always be affixed to the original bill. When a receipt stamp has been so affixed, a separate stamp need not be affixed to the acquittance, but note shall be entered that the receipt stamp has been affixed to the bill.

(d) Any separate receipt furnished shall be pasted in the place for the payee acquaintance. When a non-Gazetted Government servant is in camp or on casual or other leave, any moneys due to him may be remitted to him by postal money order at his expense, if he has made a written request for his to be done. In that case, the postal receipt and the payee's receipt shall be attached to the office copy of the bill.

(e) Where a non-Gazetted Government servant who is in camp or on casual or other leave makes a written request that any moneys due to him be paid to a specified Government servant belonging, to the same office, payment shall be made accordingly, provided that the Government servant nominated produces an acknowledgment signed by the absentee and stamped, when the amount exceeds Rs. 20).

1584.(a) When any remittance has to be made by money order by a Government officer in his official capacity, he shall enter briefly on the Acknowledgment portion of the money order form in continuation of the printed entry. Received the sum specified on the reverse on the purpose for which or the connexion in which the remittance is made, care being taken to leave sufficient space for the signature of the payee. In such a case, a separate receipt, stamped or otherwise, shall not be demanded in addition to the acknowledgment in the money order receipt.

1585. In cases where moneys due by Government to a payee are to be remitted to him by postal money order at, the cost of payee and the exact amount cannot be paid by money order after deducting the money order commission, for the amount less than one rupee left over after remitting the maximum amount by money order, postage stamps of equal value may be sent to the payee by ordinary post. The acknowledgment of the payment of the money order receipt shall as usual, be watched by the disbursing officer, but it is not necessary to call for a formal receipt from the payer concerned for the value of the Postage Stamps. It would suffice, if only a certificate to this effect is recorded by the
1586. (a) The head of an office is personally responsible for every pay, etc., drawn on a bill signed by him or on his behalf, until he has paid it to the person entitled to receive it and has had the acquittance roll signed by the payee with, if necessary, receipt stamp. If the payee does not present himself before the end of the month the amount drawn for him should ordinarily be refunded by short drawal in the next bill and the amount can be drawn a new under order 1556, when he presents himself to receive it. In cases however, where this restriction will operate inconveniently, the undisbursed amount may, at the option of the disbursing officer, be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment bills, the concession shall not be utilized, in case proper arrangements cannot be made for the safe custody of the sums retained. Undisbursed av. etc., may not, under any circumstances, be placed in deposit.

Note: - It should be arranged wherever practicable, that disbursement, are not made by the person who prepared the establishment bills.

2. The drawing officer shall either check each acquittance roll himself, by adding up the item comparing the total with the total of the corresponding establishment bill and the money received from the treasury and seeing that any difference between the total is properly accounted for, or have it so checked by a responsible Government Servant. The Government servant who checks an acquittance roll shall sign a statement at the foot of it as follows:

Checked in accordance with, subsidiary rule 4 (d) under Treasury Rule 32

(b) when leave salary of a non-Gazetted officer on leave in India must be drawn from the treasury from which his salary is ordinarily disbursed, under the signature of the head of his office, and he must make his own arrangements for getting it remitted to him.

1587. When all the amounts drawn in a month have been disbursed or accounted for, the entries relating to the acquittance shall be closed with the date and signature of the presiding officer.

1588. Salaries of officers will be paid to officers themselves or at their own written request or order to some well known banker or agent, but not to any person they may choose to name by endorsement on the bills. This rule will not, however interfere, with the practice of sending a messenger with a receipted bill, but the bill must not be endorsed payable to him and the Government accepts no responsibility to reimburse the sum in case the amount is lost on the way or misappropriated by the messenger. (G. O. No. ~63. Financial, 24th July 1911).

1589. All cash transactions should be duly accounted for and verified before the 10~3 of each d. A separate cashbook for moneys drawn on establishment travelling, allowance, contingent etc., bills, even if the transactions involved are not heavy, should be maintained (paragraph -5Q9 of Tamil Nadu Public Works Account Code and Subsidiary Rule I under Treasury Rule 32).

1590. Details of undisbursed amounts should be verified with the relevant document at least once in every month. A register of undisbursed pay and allowances, etc., in Tamil Nadu Treasury Code Form 20 should be maintained in all offices, as a measure of control over the disposal of undisbursed cash. (Subsidiary Rule 4 under Treasury Rule 32)
1591. Arrears of pay and allowances of such members of the staff as have been transferred and in respect of whom last pay certificates have already been issued should in no case, be drawn by the office from which they have been transferred.

1592. Amounts noted in the Contingent Register should not be initialled by disbursing officer, until he has satisfied himself that they have actually been paid (Article 104 (b) of Tamil Nadu Finance Code, Volume I.)

**Recovery of dues to Co-operative Society**

1593 The following extracts from the Tamil Nadu Financial Code are reproduced below for the guidance of District Registrars and Sub-Registrars: -

“87-A (1) Where an intimation is received from a Co-operative Society of execution of an agreement by a Government servant as a member of such society under Sub-section (1) of Section 40 of the Tamil Nadu Co-operative Societies Act, 1961 [Tamil Nadu Act 53 of 1961], with a copy of such agreement certified in the manner specified in Rule 15 of the Tamil Nadu Co-operative Societies Rule 1963, the Pay Disbursing Officer shall make a note of the agreement in the register prescribed in Tamil Nadu Treasury Code Form No. 110.

The pay disbursing officer shall, on receipt of a requisition made by a society in accordance with rule 53 of the Tamil Nadu Co-operative Societies Rules 1963, for the deduction from the pay of Government servant in respect of whom an intimation and the copy of agreement referred to above have been received, of any amount due by him as a member of such society shall recover at the time of disbursement of salary to the Government servant concerned, the amount specified in the requisition made by the Society subject to the following conditions: -

(11) Where the amount to be deducted in any month in accordance with the requisition made by a society other than a credit distributive or housing society or where a requisition has been made by two or more such societies in respect of the same Government servant and the total amount to be deducted in accordance with all the requisitions exceeds one half of the entire emoluments for the month, the disbursing officer shall recover from the emoluments of such Government servant only a sum representing one half of his entire emoluments for the month.

(b). Where the amount to be deducted is in respect of a requisition made by credit, distributive or housing society, the disbursing officer shall recover from the emoluments of the Government servant the entire amount specified in the requisition without Co reference to the limit mentioned in clause (fl)

Note : - For the purpose of the instructions, the pay and Account Officer, Madras the Treasury Officers and the Rub-Treasury Officer in the districts shall be the Pay Disbursing Officer in respect of the Gazetted Officers and Non-Gazetted Officers who are permitted under rule 7 of the Treasury Rule 16, Tamil Nadu Treasury Code, Volume 1, to draw their pay, leave salary, and travelling allowances! <-t , I i;l" ill if, forms prescribed for Gazetted Government servants and the head of the office in r!Cb]((t of t[~: "ff"J f"V"T]ln"If:nt servant who does not draw his pay, etc., in a separate bill.

(2) The responsibility for recovering any amount due to a co-operative society from the emoluments of any Government servant shall rest on the disbursing officer as defined in the note under rule (1) above ".

(3) Where a requisition is received from a registered society at least seven clear days prior to the last working day of the month, the disbursing officer shall see that the
amount specified in the requisition is deducted from the emoluments of the Government
servant concerned subject to the provisions of rule (1) above.

(4) The disbursing Office shall maintain a register in Tamil Nadu Treasury Code
Form Nos, 113 and 113-A to ensure that proper action is taken on all the requisitions
received from the societies

Responsibility of Government servants for recovering amounts attached by civil
Courts from pay, and allowances.

"88. When paying, a bill for the emoluments of a Gazetted Government servant or
other Government servant who draws his pay on a separate bill, the Treasury or Sub-
Treasury Officer should recover any amount attached by the order of a Court from these
emoluments. The responsibility for recovering an amount of this kind from the
emoluments of any Government servant who does not draw his pay on a separate bill, by
making the necessary deduction in the establishment bill, rests on the head of the office. If
the Treasury or Sub-Treasury Officer or the head of the office, as the case may be,
receives no relevant attachment order from a Court sufficiently early before the end of the
month, he should, see that the amount attached is deducted from the bill concerned. Each
Treasury and Sub-Treasury Officer and each head of an office should carefully maintain a
suitable “attachment Register” to enable him to see that proper action

Following extracts from the Tamil Nadu Treasury Code are reproduced for the guidance of District
Registrars and Sub-Registrars.

33-A (1) The Pay and Accounts-Officer, Madras or the Sub-Treasury officers as
the case may be, shall deduct from a bill for the pay, etc., of a Gazetted Government
servant or a non-Gazetted Government servant who is permitted under sub-rule 7 above to
draw the pay, etc., in the form prescribed for Gazetted Government servant and amount
due by such Government servant to a registered society in respect of which a requisition
has been made by such society, under section 40 of the Tamil Nadu Co-operative Societies
Act 1961. The amount so deducted shall be remitted to the society, as soon as possible and
in any case within a period of 14 days from the date of recovery in the manner prescribed
hereunder. When requisition has been made by two or more societies, the amount
deducted shall be remitted within the time and in the manner specified hereunder to all
such societies in proportion to the amount to be deducted according to their requisition.

(2) (a) Procedure for the remittance of dues from the Gazetted Officers and non-
Gazetted Officers who draw their pay on separate bills by the Pay and Account Officer
Madras- (i) When the bill is passed, the Pay and Accounts Officer, Madras shall record
thereon the net amount due to the Government servant and the amount due to the society
separately.

(ii) Where the Co-operative society is located within the Madras City-

Pay and Accounts Officer, Madras shall remit the dues to the society by the issue
of a cheque in favour of the society.

(iii). Where the society is outside the city, the Pay and Accounts Officer, Madras
shall obtain the necessary bank draft from the Reserve Bank of India, Madras, by issuing a
cheque in favour of that bank and remit the amount to the society in the manner prescribed
in paragraph (b) hereunder.

(b) Procedure for the remittance of dues from the Gazetted Officers and non-
Gazetted Officer's who draw their own pay bills by the Treasury Officers and Sub-
Treasury Officers -(i) The Treasury Officers or the Sub--Treasury Officers shall remit to
the society the amount deducted from the Government servant by bank draft deducting the commission charges payable for the issue of draft out of the proceeds payable to the society.

(ii) Where the bill is passed for payment, the Treasury Officer or the Sub-Treasury Officer shall record the net amount due to the Government servant and the amount due to the society separately and prepare and attach to the bill the application for the issue of the bank draft before the passed bills are sent to the bank for payment in cash.

(iii) The draft shall be sent to the society on Government account after due verification and after making necessary entries in the register maintained for the purpose

c) Procedure for the remittance of dues by the head of office in the case of other Government servants.—(i) Where the society is located in the headquarters, the head of the office shall remit the amount deducted from the pay of every Government servant in respect of whom he is the disbursing officer, by cash; and

(ii) Where the society is not located at the headquarters the head of the office shall remit the amount due to the society by postal money order deducting therefrom the money order commission.

3. The disbursing officer shall along with the remittance furnish a statement of recoveries effected from the Government servant, in Tamil Nadu Treasury Code Form No. 114.

4. An official receipt for the amount remitted shall be obtained from the society and pasted in the subsidiary cash book maintained for this purpose. The subsidiary cash book shall be maintained in Tamil Nadu Treasury Code Form No. 113.

5. If a Government servant who draws his pay on separate bill, refrains from presenting his bill at a Treasury in order to evade or delay the recovery of amounts due to the society, the Sub-Treasury Officer or the Treasury Officer or the Pay and Accounts Officer Madras as the case may be, shall, on receipt of a requisition from the society at once bring the fact to the notice of the administrative Government servant, immediately superior to the Government servant from whom the amount is due to the society. When it is considered necessary to avoid any delay in recovering the amount due to the Society from, Government servant who draws his pay on a Separate bill, the administrative Government servant immediately superior to such Government servant, may draw the emoluments of the Government servant concerned to the extent specified in the requisition made by the society or societies and remit the amount to the society or societies as the case may be, as if he was the pay disbursing officer in respect of the Government servant concerned. The amount so drawn shall be charged in the accounts, and the particulars of the requisition in pursuance of which the recovery was made, shall be entered in the acquittance roll or the bill as the case may be; as the authority for the charge. The receipt obtained from the society shall be filed with the subsidiary cash book.

Note: - For the purpose of these instructions, the Pay and Accounts Officer Madras, the Treasury Officers and the Sub-Treasury Officers shall be the pay disbursing officers in respect of Gazetted Government Servant and non-Gazetted Government servants who are permitted under Sub-Rule 7 above to draw their pay, etc., on bills in the forms prescribed for Gazetted Government servants.

1594. If Government servant does not receive the salary drawn on his behalf and the pay disbursing officer, acting upon a requisition made by a registered society under section ** of the Tamil Nadu Co-operative Societies Act, 1961, in accordance With Rule
53 of the Tamil Nadu Co-operative Societies Rules, 1963, may pay the amount due to the society, the amount so paid being treated as final charge under the head of account to which his pay and allowances are debited. The amount to be remitted into the Treasury will then be less by the amount paid to the society and the amount so remitted shall be taken as the abatement under the head of account to which his pay and allowances are debited. No acknowledgment shall however be necessary from the Government servant concerned and the receipt obtained from the society shall, constitute sufficient acknowledgment.

Note : - In case where the recovery of dues to the Co-operative societies is effected at the time of disbursement in pursuance of requisitions made by the societies, acknowledgments for the net amount should be obtained from the Government Servant concerned.

1595. A Register of Court attachments of Pay, etc., in T.N.T.C. Form 16 should be opened and maintained in each office.

(Government Memorandum No. 7669/Codes/70-4, Finance, dated 9th June 1970).

**Festival Advance to non-Gazetted Government Servants**

1596. (1) The advance is admissible only on one occasion in a calendar year to non-gazetted Government servants in an establishment for the following festivals :-

1. Deepavali
2. Pongal
3. Onam
4. Ramzan
5. Meeladi Nabi
6. Bakrid
7. Easter.

(ii) The festival advance may be drawn by a non-Gazetted Government servant during anyone of the listed festivals (his choice irrespective of his religion).

(Government Memo No : 0. 37876/ E.A.64-1 (Finance), dated 10th June 1964 and Government Memo. No. 140423/Finance/E.A.64-1,dated 24th December 1964)

(iii) The advance is admissible to these on duty or on leave on average pay or earned leave on full pay at the time the advance is drawn.


(iv) All non-Gazetted Government servants whose basic pay does not exceed Rs. 500 per mensem are eligible for the festival advance.


(v) The amount of festival advance should be restricted to one and a half month's basic pay in the revised scales or Rs. 150 whichever is less. Non-Gazetted servants for whom fixation of pay in the revised .scales has not been completed may draw an advance equivalent to one and half month's basic pay in the minimum of the revised scale of pay or two months' basic pay of the pre-1st June 1900 scale whichever is more advantageous to them subject to the overall maximum limit of Rs. 150. Non-Gazetted Government servants for whom no revised scales have been sanctioned so far will continue to be eligible for all
advance equal to two months' basic pay in their existing scale or Rs. 150 whichever is less. (G.O. Ms. No. 1227, Finance, dated 4th November 1918, Memo: No. 952/44.F.A/60-I, finance, dated 6th October 1960)

(vi) While calculating one and half months' basic pay in the revised scale, fraction of a rupee will be rounded off to the next higher rupee.

(vii) In respect of contingent staff the pay for purposes of drawing festival advance has to be determined taking into account the increase of Rs. 5 in the rate of Dearness Allowance with reference to paragraph 6 of G.O. Ms. No. 710, Finance, dated 10th July 1960 and another increase of Rs. 5 with reference to paragraph 2 of G.O. Ms. No. 22, Finance, dated 24th July 1962. When the pay is thus re-determined the contingent staff should be paid festival advance at the rate of one and half months' basic pay. For example if the pay of the contingent staff before revision was Rs. 16 plus 35 is equal to 51 when re-fixed the emoluments will be Rs. 41 plus 10 dearness allowance plus ad hoc increase in dearness allowance plus Rs. 5 (another increase in the rate of dearness allowance) and he will get altogether Rs. 61, Rs. 41 should be taken as basic pay for calculating the festival advance at one and half months' basic pay and the festival advance admissible is Rs. 69. (G.O. Ms. No. 1455/Finance (EA), dated 10th December 1962).

(viii) The advance should be drawn and disbursed before the festival. The advance may be drawn within a month immediately preceding the festival. (G.O. Ms. No. 1205, Finance (EA), dated 13th October 1961 subsequently amended.)

Recovery of the advance

1597. The advance should be recovered compulsorily by deduction from the salaries of Government servants in not more than ten equal monthly instalments, the first instalment of recovery commencing from the pay next draw. The term 'Pay next drawn' means the pay drawn after the date on which the festival falls. The date on which the festival falls is the criterion, and not the date on which the advance is drawn for the purpose of recovery of the advance. In case, the festival falls on or after 16th of the month, the first instalment of recovery shall, however, commence from the pay of the month, following the month of the festival. [Government Memo. No. 14589/Finance (EA), 65-I, dated 6th February 1965.]

1598. In the case of persons who have drawn festival advance but are subsequently placed under suspension, recovery should continue to be effected from the monthly subsistence allowance. Fresh festival advance should not be granted to a Government Servant under suspension. Application for festival advance from Government servants under suspension should be rejected as a rule. [Government Memo. No. 55896/Finance(E.A.)/ 57.I, dated 8th June 1957]

1599. The amount of each instalment should be rounded off to the nearest rupee, any balance being recovered in the last instalment

1600. The recoveries should be watched by the Head of office through a special, register. (G.O. Ms. No. 1455 Finance, dated 10th November 1962)

1601. A further advance should not be given to a Government servant when the recovery of any portion of a previous festival advance is outstanding against him. (Govt Memo No, 101697/E.A/ 56-3 dated 24th December 1956),

1602. The advance should not be paid to temporary staff, workers in industrial establishments, etc., who are not likely to continue in service for a period of at least six months beyond the month in which the advance is paid. (G.O. Ms. No. 1675, Finance, dated 24th October 1956.)
1603. The concession of festival advance may be extended to Government servants employed under the emergency provisions also, provided that the emergency candidates have put mat least one year of service on the date of drawal of the festival advance, and provided also that they are not likely to be ousted within the period of six months beyond the month in which the advance is made and provided further that before advances are sanctioned to them sureties from permanent Government servants or an, other form of security considered adequate by the sanctioning authority is obtained. The authorities competent to sanction these advances may, at their discretion dispense with this requirement in the case of temporary staff, workers ** industrial establishments, etc,. who have completed three years of continuous service and are likely to continue in service till the adjustment of the advance.

1604. (a) Before advances are sanctioned to acting Last Grade Government servants who have put in less than five years service, sureties from permanent Government servants or any other form of security considered adequate by the sanctioning authority should be obtained as in the case of Government servants employed under the emergency provisions.(G.O. Ms. No. 1675, Finance dated 24th December-1956) (G. O. Ms. No. 1455, Finance, dated 10th December 1962.)

(Government Memorandum No. 106577/Finance (EA) 63-I, dated 7th October 1963.)

(b).The form of surety to be obtained from a permanent Government servant before sanctioning festival advance to a purely temporary Government servant or Government servant employed under the emergency provision in accordance with the orders in G.O. Ms. No. 1675, Finance, dated 24th October 1956 is given in Appendix XLII. The above bond is exempt from stamp duty. (G.O.Ms. No. 464/ Finance (EA), dated 30th March 1957)

Sanctioning Authority

1605. The Head of an office or the Gazetted Government servants to whom the head of office has delegated the power of drawing establishment pay bill will be the sanctioning authority. In the case of the non-Gazetted Government servants, who are empowered to draw bills on treasuries and draw pay of self, or establishment, their immediate superior Gazetted officer will be the sanctioning authority for the drawal of the tem**advance. For the purposes of this order the District Registrar is the authority competent to sanction festival advance to the members of the establishment of this department in the district unit concerned.

1606. (i) All drawing officers should furnish to Accountant-General, Madras with every bill in which festival advance is claimed, a certificate in the following form--

“Certified that no previous festival advance is outstanding in individual for whom the festival advance is now drawn." (Government Memorandum no. 71499/EA/57-I, (Finance), dated 5th August 1957.)

(ii) The procedure outlined in G.O. Ms. No. 1145, Finance, dated 27th September 1962 to the extent subsequently modified in Government, Memorandum No. 15557 EA/63-1 (Finance) dated 10th June 1963 and Government Memorandum No. 4862, Finance (E.A.), dated 10th February 1965 should be followed. The latest instructions as such in this regard is given in Appendix: XI-III.

(iii) The expenditure is debitble to “T-III Deposits and advances –Advances not bearing interest-Departmental advance-(a) Civil Advances-C. Festival Advances” (Government Memo). No. 131423/Finance (EA)/62-I, dated 15th December 1962.)

Advances for the purchase of Khadi
1607. Advances for the purchase of Khadi from the Sales Depots of the Tamil Nadu State Khadi and Village Industries Board are sanctioned subject to the following rule and the provision of Article 227 of the Tamil Nadu Financial Code, Volume I to the extent that they are not inconsistent, with the rules laid down below:

(a) Eligibility of Government servants to the advance - An interest-free advance for the purchase of Khadi from depots of Tamil Nadu State Khadi and Village industries Board may be sanctioned to all permanent Government servants including Last Grade Government Servants. The advance may be granted to officiating and temporary Government servants also if the advance can be fully recovered from them before they are ousted.

(b) Conditions on which an advance is granted -(1) The advance shall be limited to one month's pay of the Government servants concerned.

(2) The advance shall not be paid in cash, but in the form of a sanction order in favour of the Government servant permitting him to purchase, on credit basis, khadi from the depots of the Tamil Nadu State Khadi and Village Industries Board up to the value to be specified in the sanction order, the cost of purchase being initially met by the Government on behalf of the Government servant concerned.

(3) The advance is repayable in not more than six instalments in respect of purchases of khadi for amounts up to and Inclusive of Rs. 100 and eight instalments in respect of purchases for amount exceeding Rs. 100 from the pay bill of the Government servants concerned commencing from the month of adjustment of the cost of purchase, at the Pay and Accounts Office, Madras or treasury as the case may be.

(c) Procedure : -(1) The Government servant who desires to purchase khadi shall submit his application in Tamil Nadu Financial Code, Form No. 30 to the head of his office specifying the value of cloth required with particulars of the post held by him and his monthly pay.

(ii) The Head of the office or a Gazetted Government servant to whom the head of an Office has delegated powers of drawing establishment pay bills, shall, after checking the particulars mentioned in the application, record his sanction on the application indicating the amount up to which khadi may be supplied. The sanction order shall be in Tamil Nadu Financial Code, Form No. 31 and bear the official seal of the head of the office. If khadi already purchased on credit by a Government servant has not been paid for in full on the date of the application for sanction for a fresh purchase; the fresh sanction shall be limited to the amount which, together with the outstanding balance, will not exceed one month's basic pay of the purchaser.

NOTE.- (1) In the case of Gazetted Government servants sanction for the purchase of khadi on credit basis shall be accorded at least by the authority next higher to the applicant.

(2) In the case of Gazetted officers, the sanction order shall be prepared in Triplicate, the original shall be given to the applicant along with the application for presenting the same to the Manager, Khadi Depot, the duplicate copy shall be sent to the Pay and Accounts Officer, Madras or the Treasury, as the case may be, and the triplicate copy shall be retained in the office of issue for record.

(3) In the case of non-gazetted Government officers, the sanction order shall be prepared in duplicate, the original shall be given to the applicant along with the application
for presenting the same to the Manager, Khadi Depot and the duplicate copy shall be retained in the office of issue for record.

(4) For the purposes of this order the District Registrar is the authority competent to sanction advances to the members of the establishment of this department in the district unit concerned.

(iii) The applicant shall then present his application and the sanction order to the manager of the khadi depot where he intends to purchase khadi and the manager shall issue khadi up to the limit of the sanctioned amount. He shall then prepare a credit bill in triplicate as usual for the exact price of the khadi supplied on which he shall take the acknowledgment of the applicant for the cloth received by him and send one of them to the head of the office who sanctioned the khadi advance. The sanction order will be valid only for one month from the date of issue. The Government will not accept any responsibility for sales made on credit basis on the strength of the sanction order which is not valid.

(iv) On receipt of the bill from the sales depot, the head of the office shall prepare an adjustment bill for the full value of the khadi supplied, debiting the entire amount to “Loans and advances by the State Government-Loans to Government servants-Other Advances” by per contra credit to "Deposits and Advances-Deposits Not bearing interest-C other Deposit Accounts-Deposits of Local Fund- C Other Funds- (iv) Other Miscellaneous Fund -TamilNadu Khadi and Village Industries Board Funds.-I. Khadi Fund-Other Receipt-Production and Marketing (Sale proceeds of Cotton Charkhas,Khadi etc.)”. The adjustment bill along with the original invoices for the purchases made should be sent to the Pay and Accounts Officer, Madras or the Treasury, as the case may be. This account adjustment shall be carried out in the Pay and Accounts Office, Madras in respect of Khadi Advances sanctioned to Government servants in the offices located in the Madras City and at treasuries in respect of advances taken by Government servants working in the mofussil. The adjustment bill shall be prepared in triplicate of which the original shall be kept for record in the Pay and Accounts Office, Madras or Treasury in the mofussil as the case may be and the other two returned to the head of the office who proposed the adjustment. He in turn, shall retain one in his office and pass on the other to the sales depot which supplied khadi.

Note – On receipt of bill in respect of credit sales by the Khadi Craft, Madras the head of office shall prepare a bill for the value of the khadi supplied debiting the entire amount to the head of account noted above and make an endorsement to the effect that the value is payable to the Manager, Khadi Craft. Madras by means of crossed cheque.

(Government Memorandum No. 35887 -A/Spl /66-3, dated 12th August 1966)

(v) The manager of the sales depot shall watch for the receipt of the triplicate copy of the adjustment bill and file it with the application and sanction order relating to the individual applicant kept in the depot. These papers shall be preserved credit vouchers for compiling departmental accounts of the receipts of the department.

(vi) It shall then be the responsibility of the head of the office, where the duplicate copy of the adjustment bill is filed to watch the recovery of the amount of the adjustment bill like any other recoverable advance, e.g., Festival Advance, by compulsory deduction from the pay of the Government servant, till it is fully realised and credited under "Loans and Advances by the state Government-Loans to Government servants-d. Other Advances" in the case of Gazetted Officers who draw their own pay, they shall show in their pay bill the amount to be deducted from their gross pay regularly every month till
the entire value, of the cloth purchased by them is recovered. These monthly recoveries shall be watched through audit registers maintained in the Pay and Accounts Office in the City and the Treasuries in the mofussil.

(vii) The sanctioning authorities should maintain a register of Khadi Advance in Tamil Nadu Financial Code, Form 33, the columns (1), (2) and (3) being filled in as soon as sanction orders are issued, the details of number and date of sanction order being noted in column (2) itself and columns (4) and (5) being filled in on receipt back from the Treasuries or Pay and Accounts Office as the case may be, of the accepted copies of adjustment bills proposed towards payment of the credit sales. Unutilised sanction orders should be cancelled and filed with the sanctioning authorities. Entries should also be made in the register against the relevant sanction orders of the fact of cancellation. The register will be reviewed by the sanctioning authority once in a month and the original application of the sanction order not utilised after one month from the date of issue shall be taken back and filed in the office after cancellation.

(viii) The heads of offices besides maintaining a separate register for watching the recovery of the Khadi Advance in Tamil Nadu Financial Code, Form 33, should also watch the adjustment of the Khadi Advance through the general register in Tamil Nadu Financial Code, Form 23.

**Last pay certificate.**

1609. (a) The head of an office should give a last certificate (Form T.N:T.C. 101) to an officer of his establishment who is transferred or deputed to another establishment or who is discharged on pension. The certificate should state that the officer has been paid up to the date mentioned therein, at the rates furnished, and that he made over charge of his office on the date specified. It should also state the amount, if any, recoverable from the officer under an attachment of his salary by a Court of Law, the attachment order being passed on to the head of the office to which the officer is transferred. The certificate shall also contain information about the insurance policy If any, that is being subscribed from the General Provident Fund.

(b) Last pay certificates are accordingly necessary when Sub-Registrars and members of the ministerial establishment are transferred from one office to another. Last pay certificate shall be complete in all respects, and the dates of handing over and taking charge shall be clearly indicated.

(c) An office copy of these certificates need not be maintained either in the office of issue or in that of receipt, but the fact of the issue shall be noted in the office copy of the last pay bill of the officer concerned and initialled by the issuing officer.

1609. (a) Bills for travelling allowance shall be submitted within one week after the journey has been completed in the case of non-touring officers and within a week of the end of the month in the case of regular touring officers like Inspector of Registration Offices, District Registrars and Audit Sub-Registrar. If they are not submitted within a week, they shall be accompanied by an explanation for the delay.

(b) The bills shall be submitted in duplicate, the duplicate copy being prepared in T.N.T.C Form 52(b). After signature by District Registrar as head of office, both the copies shall be returned to the Sub-Registrar.

Note -No claim for travelling allowance shall be entertained if it is made after three months from the date on which the claim fallen due. Countersigning officers shall refuse to countersign bills presented after this period.
1610. Office copies of travelling allowance bills shall not be maintained in sub offices. In district offices those relating to non-gazetted officers shall be prepared in T. N. T. C. Form 52(b), and maintained between record boards. In the case of gazetted officers sufficient details of the claims shall be kept on record in manuscript in book Form (Form 90).

1611. (a) All particulars like head quarters, pay, month of claim, classification, object of journey, etc., required to be indicated in the travelling allowance bill should be furnished.

(b) All the prescribed certificates required to be furnished under the rules should be signed by the drawing officer.

(c) In respect of the travelling allowance claim of, the non-gazetted establishment the certificate that the amount claimed in the bill was not drawn and paid before should be recorded on the body of the bill.

(d) The travelling Allowance bills should be countersigned by the competent authority.

(e) The tour advances or transfer travelling allowance advances if any, taken previously shall be adjusted in the bill without fail.

Witnesses in Courts.

1612. (a) Witnesses’ expenses payable to Sub-Registrars remitted by Courts to District Registrars (Chapter 1) may, unless the amount is less than twenty-five rupees be disbursed to the Sub-Registrar concerned by the District Registrar by means of a Government draft from, the district treasury.

(b) Where the amount is less than twenty-five rupees, the remittance shall be made by postal money order, the money order commission being debited as a contingent charge to "office expenses ".

Disbursement.

1613. Travelling allowance bills of Sub-Registrars and their establishment shall be cashed at the nearest treasury or Sub-treasury. After encashment, the duplicate copy of the bill shall be returned to the District Registrar with the acquittances of the persons concerned and specifying therein the date of encashment .

Note. The bills shall be signed by the District Registrar himself and not by the Joint Sub-Registrar for District Registrar.

1614. (a) Travelling allowance shall be; acknowledged in the office copy of the bill itself.

(b) Travelling allowance drawn for a member of an office establishment but not paid to him within thirty days from the date on which it is drawn shall be refunded by short drawal in the immediately succeeding bill presented for travelling allowance. If no such bill be submitted by the end of the month, the undisbursed amount shall be refunded into the treasury in cash.

1615. District Registrars may sanction to a subordinate working under them, an advance towards the travelling allowance during a journey on tour, including any journey for which travelling allowance is admissible as for a journey on tour. The amount advanced should in no circumstances exceed the amount of travelling allowance to which the sanctioning authority expects the Government servant to become entitled for the journey, and should also not exceed the sum likely to be required to meet the Government
servant's personal travelling expenses for a month or for the probable duration of the tour, whichever is shorter. The advance should be charged to the final head of expenditure concerned. It should be adjusted in full at once when the Government servant returns to headquarters on completing the tour, if it has not already been fully adjusted. When a Government Servant has drawn an advance of this kind, the second advance shall not be granted under this rule until an account has been given of the first. In the case of Gazetted Officers who are authorised to draw their travelling allowance claims without counter-signature, the adjustment travelling allowance bill should have been presented at the treasury by the Pay and Accounts Office, Madras and balance if any, of the advance remitted into the Treasury/Bank at the time of presentation of the bill for the second advance.

1616. In the case of gazetted officers and non-gazetted officers drawing their own travelling allowance claims which are subject to the counter signature of controlling officer, a certificate from the sanctioning authority that an account of the first advance has been rendered to the controlling officer should be attached to the bill for the second advance. The sanctioning authority should make sure before granting the second advance that an account of the previous advance has been rendered to the controlling officer.

**Control of Expenditure**

1617. Orders regarding the control of expenditure will be found in the Tamil Nadu Budget Manual the undermentioned supplemental instructions shall also be observed -

(a) The sub-heads of appropriation, and the detailed account heads pertaining to 15. "Registration fees-b. district charges" and 26. Miscellaneous areas under -

<table>
<thead>
<tr>
<th>Sub-head of appropriation</th>
<th>Detailed account heads, if any.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>1. Cost of personnel</td>
<td>Salaries - Dearness allowance - travelling allowance.- Other allowances.</td>
</tr>
</tbody>
</table>

2. Remuneration to temporary
Section-Writers.
4. Petty construction and repairs ...


<table>
<thead>
<tr>
<th>Sub-head of appropriation</th>
<th>Detailed account heads if any.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>Cost of personnel</td>
<td>Salaries. - Dearness allowance.</td>
</tr>
<tr>
<td>Office Contingencies</td>
<td></td>
</tr>
</tbody>
</table>

26. d. Miscellaneous-Establishment for the Administration of the Tamil Nadu Chit Fund. Act 1961-

<table>
<thead>
<tr>
<th>Sub head of appropriation</th>
<th>Detailed account heads if any.</th>
</tr>
</thead>
</table>
1. Cost of personnel
   - Salaries
   - Travelling allowance
   - Dearness allowance
   - Other allowances

2. Office contingencies.

   Note.-The charges under "Other items" include the following items, viz., remuneration for the service of hammamnees, process fees paid to outsiders, electric current charges, telephone charges, book 3 and periodicals, tour charges, hot and cold weather charges, cleaning charges, repair of iron safes, losses, law charges, purchase and repair of bicycles, cost of belts and badges and "Miscellaneous".

   (b) As soon as statements IV (a) and IV (b) are received from Sub-Registrars, the figures for the whole district shall be consolidated in the District Registrar's Office, and got verified with the treasury accounts as early as possible, an assistant or junior assistant being deputed to the Treasury for this purpose. An extract from the account with a statement; of bills cashed (Form 91) may also be left with the Treasury Officer for a certificate of formal verification. The personal verification by the assistant or junior assistant shall, in any case take place before the date fixed for the submission of the treasury accounts by the Treasury Officer to the Accountant-General so that any errors found in the treasury accounts may be rectified on the spot as far as possible. In cases where the treasury figures have to be adjusted after the submission of the treasury accounts to the Accountant-General, information shall be furnished as to whether any alteration memorandum has been proposed to the Accountant-General by the Treasury Officer. In regard to errors under heads relating to expenditure, District Registrars need not, however, carry on correspondence with the Treasury Officers.

   (c) In respect of cash recoveries, full particulars as to the nature of the item and the year to which they relate shall be furnished in statement IV (b).

   (d) District Registrars shall scrutinize during their inspections the registers of expenditure maintained in the sub-offices under the scheme and satisfy themselves that, the instructions are clearly understood and followed. They shall likewise check the registers maintained in their own office.

**CONTINGENCIES.**

**Permanent Advance.**

1618. (a) A permanent advance is allowed to an officer to enable him to incur petty expenses which require to be paid at once before money can be obtained on a contingent bill.

   (b) The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergency petty advances of all kinds although it is seldom that they will be needed for expenses other than contingent charges thus If a Last Grade Government servant is required to travel by rail, his fare must sometimes necessarily be advanced from this amount.

   (c) Except in unavoidable cases or cases in which the amount to be disbursed is comparatively small, charges under petty construction and repairs, pay of scavengers (cleaning charges), rents, and rates and taxes shall not be paid from the, permanent advance but shall be drawn from the treasury or contingent bill and then disbursed.

1619. All advance limited to the actual railway fares (both ways) may be granted from the permanent advance to a non-Gazetted: Government servant who is required to
Proceed on official tours at short notice. An entry for the amount paid should be made in the charges side of the permanent Advance Register. Simultaneously, a bill for the travelling allowance advance admissible should be prepared and presented at the treasury. On encashment of the advance bill, the full amount of the advance should be shown as receipt in the undisbursed: Pay register. The portion relating to the amount advanced from the permanent advance should be charged in the undisbursed pay register, and taken over to the permanent advance register on the receipt side, as refund of advance. The net amount payable to the Government servant should be entered on the disbursement side of the undisbursed pay register at the time of payment. (Government Memorandum No. 18247/SV HIG-6, (Finance dated 29th July 1968.) (Sub-Paragraph 2 Article 94 of T.N.T.C Volume I.)

1620. Each Sub-Registrar shall submit an acknowledgment of permanent advance (Form T.N.T.C 26) to the District Registrar of the district on the 1st April of each year and the District Registrar shall submit an acknowledgment of the permanent advance held by himself and by his Sub-Registrars to the Accountant-General on the 15th April. A similar acknowledgment shall be furnished by the District Registrar to the Accountant-General whenever a certificate of transfer of charge is forwarded to that officer. Whenever a certificate of transfer of charge of the post of a Sub-Registrar is submitted, the acknowledgment of permanent advance shall be recorded at foot of the certificate itself in the following form and signed separately by the officer assuming charge,-

‘Permanent advance of Rs... is due from and to be accounted for by me’.

1622. An acknowledgment of permanent advance is also due whenever there is change in the amount of permanent advance.

1623. A permanent advance newly sanctioned to an office shall be drawn on a voucher (Form T. N. T. C. 40) in which the authority issued by the Accountant-General shall be quoted.

Contingent Expenditure

1624. Every public officer shall exercise the same vigilance in respect of contingent expenses as a person of ordinary prudence would exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers, withdrawal of money from the treasury, appropriations, etc, are observed.

1625. (a) A voucher shall be obtained from the payee for every disbursement of public money (Order 1544), the fact of disbursement being noted on the voucher above the disbursing officer's initials with date. It shall then be retained in the personal custody of the officer until it is cancelled.

(b) A cash memorandum shall not be regarded as proper voucher (or a valid receipt), unless it contains a specific signed acknowledgment of the receipt of the moneys by the signatory from the Government servant concerned, and is duly stamped with a ten paise revenue stamp, if the amount paid exceeds Rs. 20.

(c) Purchase of kerosene oil for the use of the peon on night duty shall be supported by a voucher from the person from whom the article was purchased.

1626. No contingent charge, which requires the authority shall be incurred without such sanction.

1627. Purchase of stores in the open market shall be made in accordance with the rules in Articles 124 to 128 of the TamilNadu Financial Code. As a general rule, payments for supplies is not permissible unless stores have been received and surveyed and
provision for the observance of this rule shall ordinarily be made in all contracts for the supply of goods.

1628. Payment prior to the verification of the quantity and quality of materials is permissible only in very exceptional cases in which the operation of the rule in order 1627 might result in hardship, as for example, when, costly stores are ordered from distant firm and delay in payment is anticipated in such cases a part of the cost of the consignment may be paid in advance on receipt, of the railway receipt given for the articles on despatch, provided the firm or contractor is of well-known standing and that an agreement is taken from the contractor or firm beforehand so as to secure Government against all risk of loss in the event of the articles, supplied being found short or defective.

Note -The officer who maintains the inventory of furniture and stores must himself receive new stock. Whenever a new purchase has been sanctioned and the bill for drawing the money required is ready, the officer concerned should certify on the office copy of the bill that the new purchase has been duly entered in the stock account. In those rare cases in which it is not possible to receive stock before payment is made, as when articles are received, by rail or post and payment is made under the value payable post system, the officer in charge of the stock account should verify the new stock on receipt and furnish a certificate of verification which should be filed with the office copy of the bill concerned.

1629. (a) Subject to the existence of budget provision, Sub-Registrars are authorized to-

(i) Incur expenditure for the purchase of oil for lights and thumb-impression paste, naphthalene balls and matches according to their requirements.

(ii) Indent for and obtain from the Government treasury service postage stamps required for their offices;

(iii) Pay the cost of carriage of books and stationery and of records and furniture and

(iv) Incur expenditure on account of remuneration for the service of hamamnees at the rate of Rs. 1-50 in the City of Madras and Rs. 1 in the mofussil.

The previous sanction of the District Registrar shall be obtained for every other item of expenditure.

(b) An Assistant acting for a Sub-Registrar in a short vacancy shall not incur expenditure, under Petty construction and repairs and furniture.

1630. In addition to the powers to sanction expenditure under contingencies delegated to them by Orders 1047, 1137 (b), 1205 and 1215, District Registrars are authorized to sanction, subject to the existence of budget provisions, the undermentioned items of expenditure :-

(i) Purchase of railway guides for their for their own office - one for the District Registrar and other for the accounts section:

(ii) Purchase for use in their own office, of a copy of each issue of the Post and Telegraph Guide;

(iii) Purchase of articles not falling under the head of furniture and the incurring of contingent expenditure for, Which, the sanction of his / her authority is not required under the rules in the Tamil Nadu Financial Code; and

(iv) Officers shall pay without demur all under charges of freight claimed by a railway administration after delivery, if the claim is preferred within six months.
1631. The orders for articles of furniture based on the review of the furniture estimates (Order 1205) shall be placed with the Jail authorities or the contractor as the case may be, immediately the budget grants for the year have been fixed and payment shall be made from time to time as the articles are delivered and accepted, timely reminders being issued where necessary for the delivery of the articles or the bills therefor.

1632. (a) the binding estimates received from Sub-Registrars on the 15th January [Order 1047 (e)] shall be reviewed promptly and a programme of the binding work for the whole district drawn up in anticipation of the settlement of the budget grants for the ensuing financial year, this programme including also the binding required in the District Registrar's Office and that of the indexes of sub-offices. As soon as the grants are fixed, tenders shall be called for and the contract shall be placed stipulated for payment of the charges monthly or quarterly on the portion finished and accepted from time to time.

(b) In order to ensure the punctual and satisfactory fulfilment of the contract, a portion of the amount due to the contractor, may be reserved for payment on the completion of the work.

1633. (a) Wherever fraction of a rupee occur in the totals of a contractor's bills, or in the case of works or supplies chargeable to more than one estimate, in the totals chargeable to each estimate, fractions less than one-half should be disregarded and a half rupee and over, should be taken as one rupee in the case of bills amounting to Rs. 25 upwards. The totals of bills for less than Rs. 25 should be rounded off to the nearest multiple of 5 Paise.

(b) In all agreements entered into with contractors, a specific term to this effect shall be inserted.

1634. Payments due to a contractor may be made to financing banks instead of direct to the contractor, provided the department concerned obtains (1) an authorization in the form of a legally valid document like a power-of-attorney or transfer deed conferring authority on the bank to receive payment and (2) the contractor's own acceptance of the correctness of the account made out, as being due to him by Government or his signature on the bill or other claim preferred against Government in his behalf, before settlement of the account or claim by payment to the bank. In such cases, although the receipt given by a bank holding a power-of-attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should, wherever possible, be also induced to present their bills duly receipted and discharged through their bankers.

**Register of Contingent Charges**

1635. The register or contingent charges shall be maintained in T .N. T .C. Form 7 both in District Registrar's offices and in sub-offices.

1636. When money is disbursed, the date, the name of the payee and the number of voucher shall be entered in the first three columns, sub-vouchers (relating to permanent advance) being numbered consecutively for each month, and the amount shall be entered in the appropriate column. In addition to the name of the payee, brief particulars in respect of items included under "Office expenses" and "Other items" shall be entered in column 2.

1637. In column (3) of the Contingent Register (T. N. T .C. 7) serial numbers of Sub-vouchers (other than permanent advance) shall be given for the whole year. The separate serial numbers allotted in the Permanent Advance Register in respect of recoupment of vouchers from permanent Advance shall be specified in column 3 of the Contingent Register with distinguishing letter P.A
1638. All entries relating to work bills paid by book adjustment shall be in red ink and all other entries in black ink, in every column.

1639. The head of the office shall add his initials against the date of each payment. If this duty has been performed by any other officer during his absence of duty, he shall on his return, review the Register and re-initial the entries.

1640 (a) The allotment sanctioned for each head of expenditure shall be entered in the appropriate column in the Register at the commencement of the official year and subsequently whenever entries are carried forward to a fresh page.

(b) When an additional allotment is sanctioned, or transfer or resumption from any head is ordered, the grant shall be altered accordingly an additional allotment being shown by a plus entry and a transfer or resumption by a minus entry.

1641. Instructions regarding the classification of charges are printed at foot of the form of contingent bills. The following additional instructions shall also be observed:

(a) Charges incurred by District Registrars in receiving stationery articles, and books and forms; and in packing and dispatching them to subordinate offices shall be debited to the head "15. Registration fees-b. District charges-3. Office contingencies--Other items."

(b) Recoveries from officers on account of damage to articles supplied by the Director of Stationery and Printing, shall be credited to XLIX. Stationery and Printing - Stationery receipts-Provincial-Sale proceeds of Stationery". Orders sanctioning additional appropriation or resumption of funds shall be noted in the Register against the amounts concerned and the entries attested after verification by the District Registrar or Joint Sub-Registrar I in the District Registrar's Office and by the Sub-Registrar in a sub-office.

(c) (i) The cost of carriage of records not incurred in connexion with tours, shall be debited to "Office expenses".

(ii) The cost of carriage of furniture not incurred in connexion with tours, shall be debited to "furniture" or "Office expenses" according as the expenditure is on account of the supply or furniture to offices, or the removal of the furniture of the same office from place to place.

(iii) Packing and other charges incidental to carriage, shall be debited to the same head to which charges for carriage are debited.

(d) The cost of packing and transport of blank books and forms and stationery incurred in Sub-offices and of substitutes employed in the place of the peons absent on remittance duty, shall be debited to "15. Registration fees-b. District charges -3 Office contingencies -Other items".

1642. Whenever a contingent bill is drawn a red ink line shall be drawn across the page of the register after the last entry and the figures in the several columns shall be added up, the total being carried forward in ink, when the foot of a page is reached, to the top of the next page. In order to enable the disbursing officer to watch the progress of the expenditure under each detailed head as compared with the budget or altered grant the amount of work bills (Order 1661) if any, shall then be entered and a progressive total of all the columns made, so as to show all Expenditure from the commencement of the official year upto date.

1643. In the Register of contingent charges there shall be two running totals namely the “Progressive total” and the “Forward total”. The former shall be carried from Page to page and the latter also whenever a progressive total is not struck at the foot of a
page i.e., they shall be entered at the foot of each page one under the other, the progressive total first and the forward total next, and carried forward to the top of the next page the progressive total being likewise entered first there, the progressive total in red ink and the forward total in black ink.

1644. (a) The permanent advance sanctioned to each Registration office shall be noted in the “remarks” column of the contingent register or registers of the office concerned, on the first working day of each official year.

(b) Any advance made from the permanent advance such as railway fare to peons, advance for office expenses in camp, etc, shall be entered at once in the proper column of the register of contingent charges, i.e., the column headed “advances”. When the advances are subsequently adjusted, the fact of adjustment shall be noted in the “Comments” column. *(Article 105 (a) of the Tamil Nadu Financial Code)*

1645. District Registrars shall, during their annual inspections of Sub-offices scrutinize the contingent registers to ensure that they are properly maintained and shall check the expenditures with the contingent vouchers. *(Order 1650)*

**Contingent Bills**

1646. (a) Bills for contingent expenditure shall be drawn in T.N.T.C. Form 58 (f).

(b) The name of the office and the head of charge shall be noted at the top of each bill. When payment in respect of a contingent bill is required in the month next to that in which it is presented a note to that effect shall be prominently made in red ink in the bill itself.

(c) Special contingent charges, i.e., charges on account of contingencies, supplies and services, etc., which require in each case the special sanction of a superior authority and periodical charges (such as rents, rates, etc.) including those for which a fixed, allowance is sanctioned, shall be drawn on separate bills which shall show clearly that the charges are of a special or periodical nature. Particulars of the sanction for the expenditure together with full particulars of the charge shall be furnished on each such bill.

1647. When it is necessary to draw money for contingent expenses from the treasury, as for example, when the balance of the permanent advance is inconveniently small or a payment larger than the amount of the advance has to be made, or at the end of each month, or when a transfer of charge of office takes place, the contingent register shall be totaled and a separate bill prepared for each class of contingent charges.

NOTE.- (i) Contingent bills of the District Registrar's Office shall invariably be signed by the District Registrar himself even when he is absent from headquarters on tour.

(2) In respect of furniture ordered by the District Registrar suitable notes of payment shall be made by District Registrar himself against the original orders for the supply.

(3) Under Sub Rule 32 (j) of Treasury Rule 16 a contingent bill for an amount less than One rupee should not be drawn except on the first working day of the Treasury month or when the drawing officer is about to handover charge. In cases where such a contingent bill is drawn on account of transfer of charge, the fact should be so indicated in the bill.

1648. When the advance is running short and a demand is presented in excess of the balance, that item too shall be, charged in the register and included in the bill, the number assigned to the item being that which the sub-voucher would bear, if payment had been made.
1649. The office copies of contingent bills shall be maintained between record boards in a District Registrar's office and in a sub-office.

1650. Sub-vouchers for contingent expenditure shall be retained for three financial years and then destroyed.

1651. No money shall be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury either for the prosecution of works the completion of which is likely to take a considerable time or to prevent the laps of appropriations. (Articles 39 and 94 of Tamil Nada Financial Code.)

1652. Contingenii charges are to be recorded as charges of the month in which they were actually disbursed from the treasury. (Article 102 of the Tamil Nadu Financial Code)

1653. When a contingent bill endorsed in favour of a private party is presented at a treasury and is paid, the Treasury Officer will intimate the fact and the date of payment to the drawing officer.

1654. (a) Details shall be given of the numbers of the sub-vouchers pertaining to each entry the amount being given only where a sub-voucher is for more than Rs. 50, in which case, the sub-voucher shall be attached to the bill.

(b) Details for items of expenditure under "Office Expenses" and "Other items" shall be given on the reverse of the bill.

(c) The sanctioned appropriation, the expenditure included in the bill and the balance available shall be noted in the space provided for in the bill.

1655. When the sanction of a higher authority is necessary for any charge, it shall be quoted in the bill. When more than one bill is drawn in respect of expenditure for which a lump sum has been granted under a single special sanction, a note shall be made on the second and each subsequent bill, or the sanction, a note shall be made on the second and each subsequent bill, of the total amount spent upto date, under the sanction.

1656. District Registrars shall communicate copies of sanction order on contingent expenditure to the Accountant-General. The sanction order shall contain information on the following :-

1. Whether sanction has been accorded: for incurring the expenditure.
2. Amount of sanction.
3. Name of work.

Note - Details of office expenses and other items should be invariably furnished.

1657. No charges shall be entered in any contingent bill for any postage labels other than service postage labels, except in the case of postage stamps required for letters or other articles to be sent to foreign countries. Expenditure towards the payment of charges for telegrams sent on state service shall be incurred from the permanent advance initially and the amount so spent shall be recouped subsequently without delay.

1658. The following principles are, to be borne in mind so far as the arrear claims relating to the contingent bills are concerned :-

Claims up to Rs. 500 which are over one year old but not more than three years old may be paid by the disbursing officers without pre audit by the Accountant-General Madras.
Claims up to Rs. 500 which are over one year old but not more than three years require pre-audit by the Accountant-General, Madras but no sanction of the head of the Department for investigation of the arrear claims by the Accountant-General is necessary with reference to the provision of Article 55 of Tamil Nadu Financial Code, Volume 1 read Article 52 ibid.

Claims exceeding three years but not exceeding six years, should be referred to the Accountant-General, Madras for pre-audit only with the sanction of the Head of the Department.

All claims exceeding six years old should be paid only with reference to the special sanction of Government:

1659. When a contingent charge of not less than Rs. 50 is payable to a single private party and the amount cannot conveniently be provided from the permanent advance, a separate contingent bill should ordinarily be prepared for the amount and endorsed for payment to the party concerned, whether he resides in the district in which the claim arises or not. This procedure is not applicable when the funds required for contingent expenditure are obtained by drawing cheques on the treasury, or when a Government servant in the mofussil has to pay for a purchase in Madras City, or when a payment has to be made outside the State. When a drawing officer is satisfied that there are special and exceptional reasons which make it desirable to endorse a contingent bill for an amount below Rs. 50 in favour of a private party or to pay in cash a contingent charges of Rs-50 or more due to a private party, he may record the reasons and act accordingly.

Note- Fully vouched contingent bills should alone be endorsed to private parties.

1660. (i) For every contingent bill endorsed to a private party the drawing officer shall immediately send to the Treasury direct an advice in printed form New C:F. 58 (a). Advices in typed or manuscript forms are strictly prohibited and the Treasury Officer will be within his rights in refusing to act on manuscript or typed advices. District Registrars shall indent sufficient number of printed forms [New C.F. 58 (a)] and supply to all Sub-Registrars under their control.

(ii) In respect of other classes of Bills endorsed to private parties also the drawing officer shall send advices to Treasury. As there is no standardised form for sending advices in these cases, printed advice form in New C. F. 58 (a) may be used with suitable corrections duly attested.

(iii) All advices sent to the Treasury shall be signed by the bill drawing officers themselves. No other officer shall sign advices on behalf of the bill drawing officer.

Work bills.

1661. In the case of work done by a Government factory (such as a jailor workshop) or other authorized institutions, the officer-in-charge will, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all and return one copy to the supplying officer. Another copy, he will file in his own office, and the third he will attach to the contingent bill for the current month. nothing the amount, in the statement of account at foot, in order to work out the available balance of his appropriation, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the
amount of the work bill in his contingent register (in red ink), and include it in the forward total with that shown in the statement of account on his contingent bills; in the Register of the countersigning officer, the amount of such a bill shall, in like manner, be separately entered. Such invoices will never be retained by the countersigning officer.

Note - (I) The officer served cannot charge the amount in his contingent bill, as no cash payment is made but only a book adjustment in the account office, but the amount available for contingent expenditure is reduced. and so, to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account at foot or the bill. *(Article 115 of the Tamil Nadu Financial Code.)*

(2) In contingent bills in which the cost of belts and badges is adjusted, particulars of last supply or renewal of such articles shall be noted on the work bills.

1662. When an officer countersigns an invoice for stores supplied or work done for him by a Government factory or department, he shall clearly note on the invoice the major, minor and sub-head and the detailed account head to which the charge is debitable, as also the authority for the expenditure. *(Note (4) under Article 115 of the Tamil Nadu Financial Code.)*

1663. In all invoices returned to jails after counter-signature, District Registrars shall furnish the following certificate after obtaining wherever necessary, the requisite information from the Sub-Registrars concerned: - “Certified that the articles received are correct and have been duly brought to account in the stock books”

*Refund bills.*

1664. Amounts refunded shall be recouped by means of contingent bills headed “Refunds of Registration fees” accompanied by the original of the vouchers in T.N.T.C.

Form 62, the money order receipt signed by the payee in cases where the refund is made by postal money order, and a copy of the order of the superior authority sanctioning such refund, when such sanction is necessary. Full details of original credits shall be given.

1665. (a) Drawing officers shall certify on bills for refund, that the refund claimed is in accordance with the conditions prescribed in the rules.

(b) Where drawing officers are not themselves the sanctioning authorities, the certificate mentioned in clause (a) shall be embodied by the competent authority in the order of sanction passed by it. The original orders of the authority sanctioning the refund shall be recorded in the bill or duly authenticated copies of such orders shall be attached to the bills.

1666. (a) Wherever required, refund bills shall bear the treasury certificate of verification with the original credit.

(b) The duplicate copy of the voucher shall be filed in a separate file.

(c) A progressive total of the expenditure for the official year shall be noted on the back of each duplicate voucher.

(d) When the refund is made from the permanent advance, the procedures prescribed by order 1644(b) shall be followed.

*Encashment of bills*

1667. Contingent and refund bills of Sub-Registrars shall be drawn by them and cashed at the nearest treasury or sub-treasury without counter-signature by the District Registrar and without pre-audit by the District Treasury.
Allotment and expenditure

1668. (a) District Registrars are responsible for ensuring that the expenditure under each head of account in their districts is kept within the sanctioned grant under that head.

(b) Expenditure which cannot be met from the sanctioned allotment requires the previous sanction of the Inspector-General. Every application for such sanction shall state whether the increased expenditure can be met by transfer of estimated savings under other head of allotment from which reappropriation is permissible.

(c) Grants made for a specific purpose shall not, without the previous sanction of the Inspector-General be diverted to other purposes.

(d) Expenditure against one grant shall not be incurred in expectation of short outlay against another grant. The prospect of an eventual saving is not in itself a sufficient justification for an immediate increase of expenditure and the fact that economics can be effected under one head of expenditure affords by itself no grounds for expenditure under other heads.

(e) An application for sanction to incur increased expenditure is not justifiable on the mere ground that the proposed expenditure is desirable or that it can be met from savings. Each District Registrar when submitting his statements of budget requirements is expected to ensure that it is a proper representation of the programme for the coming year, Supplemental demands indicate want of care in framing the budget.

(f) All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible expenditure should be postponed till the preparation of a new budget has given an opportunity to make necessary provision and till the sanction of that budget has supplied the means; however, on no account may charges actually incurred in one year be thrown on the appropriation of another year.

(g) (i) Expenditure which might otherwise be postponed shall not be incurred in the month of March solely with a view to preventing lapses of budget grants.

(ii) The instructions in orders 1137 (e), 1631, and 1632 shall be followed strictly and rush of expenditure in the closing months of the financial year avoided.

(h) As lapses and savings of one district may be utilized during the year by the Inspector-General for the requirements of other districts, it is essential that funds should, not be locked up unnecessarily, and that he should be kept informed of the progress of expenditure.

(i) (1) All applications for additional allotment or reports of surrenders shall be submitted as soon as the necessity for the additional expenditure required is foreseen or any lapses in savings become apparent.

(2) The latest date for the receipt by the Inspector-General of applications for additional allotments is the 1st February in each financial year.

(3) Surrenders by District Registrars will not be accepted unless intimation thereof reaches the Inspector-General before the 1st February in the financial year relating to the grant from which the surrender is made increased expenditure under other heads.

1669. (a) Applications for additional allotment from Sub-Registrars to District Registrars shall be in Form 92 and from District Registrars to the Inspector-General in Form 93,
(b) An application for an additional allotment under travelling allowance submitted by a District Registrar to the Inspector-General shall be accompanied by a statement in Form 94.

**Distribution of allotment**

1670. Out of the grants made to each district under the several contingent heads the District Registrar shall make provision for expenditure in his own office and distribute annually the balance to Sub-Registrars according to the requirements of each sub-district, reserving a portion of the grants under such heads as petty construction and repairs and furniture, to meet unforeseen expenditure. The distribution need not be communicated to the Treasury Officer or to the Accountant-General.

**Allotment Register**

1671. (a) District Registrars shall maintain a register of allotments if Tamil Nadu Financial Code Form No.7 columns 2 and 3 thereof being utilized for entering the name of the office.

(b) A table of contents shall be prefixed to the register. In cases in which a District Registrar is in charge of more than one revenue district, a separate register shall be maintained for each revenue district.

(c) The register shall be maintained for all contingent heads as well as the head "Remueneraton to temporary section-writers".

(d) At the beginning of the official year, the distribution, by sub-districts, of the grants under all items except remuneration to temporary section-writers shall be ledgered in the register. A progressive total shall be struck at the foot of each page; and carried forward to the following page until the final total is struck in respect of the distribution of the grant to all offices. At the end of the distribution statement the following entries shall be made:

(i) Total original distribution, (ii) Original reserve and (iii) Total allotment, In the column intended for remuneration to temporary section-writers shall be entered the amounts allotted to each office from time to time [Clause (f)].

(e) Subsequent alterations of grants shall be shown against each sub-district by plus or minus entries, but neither the page totals nor the totals entered at the end of the distribution statement [Clause (d)] shall be altered on that account. They shall also be entered in the ledger of alterations of grants (Form Regn. II-105) wherein a separate opening shall be provided for each of the contingent heads, additional allotments being shown in black ink and resumptions in red ink, in column 3, and each entry being initialled with date by the District Registrar, or by the Joint Sub-Registrar I when the District Registrar is on tour.

(f) (i) There shall be no general distribution of allotments by District Registrars to Sub-Registrars at the beginning of the official year, but funds shall be granted with each sanction for the employment of temporary section welters.

(ii) It should be clearly understood that the amount allotted annually to each district by the Inspector-General is the maximum sum that can be utilized during the year for the purpose, subject to the condition that it is liable to reduction if and when new offices are opened or when there is a fall in registrations.

(g) Under no circumstances can an allotment be exceeded unless an additional appropriation has already been obtained to cover the excess.
The expenditure under each head shall be watched carefully and regulated properly. Fresh expenditure shall not be incurred until the disbursing officer has by a reference to the contingent register, satisfied himself that sufficient allotment is available for the purpose.

(i) District Registrars will be held personally responsible for ensuring that expenditure in their own offices and in the sub-offices in their districts is not proceeding at a faster rate than is warranted by the allotments. For this purpose they shall, immediately on receipt, personally scrutinize the monthly IV (b) statements of sub-Offices and if on examination it is found that the expenditure in any office is increasing too rapidly, the Sub-Registrars concerned shall be warned (Order 1496).

1672. "Special financial powers delegated to subordinate officers” –Particulars of financial powers delegated to the Personal Assistant to Inspector-General of Registration by the Inspector-General of Registration and to Assistant Inspector -General of Registration and to the District Registrars and Sub-Registrars by the Government are printed in Appendix XLIV.

CHAPTER XXXI.

INSPECTIONS.

Annual inspection.

1673. The annual inspection of the Sub-Registry Offices shall be conducted i>y the District Registrar concerned.

1674. The annual inspection of the original registration branch of the District Registrar's office shall be conducted by the Inspector of Registration Offices of the concerned region.

1675. The Inspector-General of Registration conducts the annual inspection of the offices of Inspectors of Registration offices and the administrative branch of the District Registrars' Offices.

1676. The District Registrars and the Inspectors of Registration Offices should submit to the Inspector-General of Registration advance programmes of annual inspection for every calendar year in Form 95. The programme should be submitted so as to reach the Inspector-General before the, 15th December of the previous calendar year and annual inspection should be taken up thereafter according to the programme of inspection drawn in advance. If for any reason ,the District Registrar or the Inspector of Registration Offices is not able to inspect a specific office in a particular month the reasons therefor should be given in the month}y R.S.S.W. of the District Registrar or the Inspector of Registration Offices for the month.

1677 . The District Registrar should not take up the annual inspection of more than one office in a single tour except in very exceptional cases such as inspections in hill stations. The tendency to, postpone; the annual inspections in the earlier part of the year and to crowd them at the fag end of the year should be strictly guarded against.

1678. The number of days to be taken for annual inspections of registration offices is prescribed as follows :-

(a) When the number of documents (including documents filed under section 88, Copies of loan orders, etc.) the indexes of which are to be, examined does not exceed l00-Three days.
(b) When such number exceeds 100 for every additional 100 documents or portion thereof - One additional day.

1679. A District Registrar shall not confine his visits to sub-offices to the single annual inspection. In the course of a tour he may have occasion to pass through and sometimes even halt for a few hours at a station where there is an office which he has already inspected during the year. In that event, a visit, not necessarily involving a detailed inspection, may usefully be made and the opportunity utilized to set the presiding Sub-Registrar right on any points of doubt or difficulty and to give him advice where necessary. A brief account of such visits shall be submitted to the Inspector-General.

1680. When an appeal is posted for hearing in camp no adjournment shall ordinarily be allowed. When such an adjournment is granted for any extraordinary reasons, the day allotted for the appeal shall be utilized for inspection work. The instructions in Order 811 shall be followed in the matter of hearing appeals in camp.

1681. Local enquiries, if any to be conducted in the Sub-Districts shall be conducted by the District Registrars at the time of the annual inspection of the office without extending the period of halt as far as possible in the sub-district beyond the limits prescribed in Order 1678.

1682. Offices shall not be inspected on holidays.

Note - Second Saturdays in the month shall be treated as working days for purpose of calculation of the period of inspection.

1683. A District Registrar may take a Junior Assistant with him on his tours of inspection for assisting him in the examination of indexes and minor records such as document and fee receipt books, chalan books, service rolls; service Registers, personal and despatch registers and stock and stationery accounts. The Junior assistant shall also be required to check completely the statements of sub-divisions of survey numbers. The District Registrar shall supervise the work of the junior assistant, test a few entries at random in the records examined by the Junior Assistant in order to satisfy himself that the scrutiny by the latter has been thorough and by reference to the records ensure that the remarks noted by the Junior Assistant are correct and complete.

Note - (1) The Junior Assistant accompanying the District Registrar on tour shall be changed every year.

(2) The District Registrar shall append to each inspection report a certificate that the Junior Assistant accompanying him on tour was not allowed to be present, in the sub office or handle the records except in the presence of and in collaboration; with the District Registrar. A similar certificate shall be furnished by the Inspector of Registration Offices in their reports of annual inspections of the original registration branch of the District Registrars’ Offices.

1684. The chief object of the inspection of a registration office is to ensure the proper maintenance of the valuable records, for the accuracy and trustworthiness of which the department is responsible to the public, the due observance of the formalities prescribed by the Act, the Registration Rules and the Standing Orders and the prompt compliance with all the requirements of the public who resort to the office. During his inspection the District Registrar shall accordingly examine minutely every book, account and returns maintained in the sub-office relating to the period commencing from the date of the last inspection up to that of the current inspection. In respect of the undermentioned records the instructions which follow shall receive special attention:-
(a) Register Books- The District Registrar shall turn over at least 2,000 pages of the register books relating to the period in question so as to satisfy himself that they are faithful records of what they purport to evidence, that they are intact, that no tampering has been attempted, that the entries have been duly authenticated and that all corrections and footnotes have been duly attested. The pages may be selected from the several volumes in such manner as may seem feasible, in order to make up the total number of 2,000 mentioned above. Some of the entries shall be compared by the District Registrar with the original documents remaining: unclaimed in the office.

(b) Indexes (i) Although it is not necessary that each page of the indexes should be turned over, accuracy, competeness and preparation in such manner as to make them easily available and freedom from any signs of tampering, are points which shall receive special attention

(ii) District Registrars and Inspectors of Registration offices should during their annual inspection of Registration offices, examine completely and thoroughly the entries in Indexes I, II and subsidiary Indexes of atleast 5 percent (five percent) of all documents registered in Book I including copies and memoranda received from other offices and copies of loan orders, etc, filed in the file book under section 88 of the Registration Act. As regards the annual inspection of the original registration branch of the District Registrar’s office the inspector of Registration offices should examine all the documents registered by the District Registrar in the period covered by the inspection with all connected records. This will be in addition to the check of indexes of 5 percent of the documents prescribed above.

(iii) A list giving document numbers of all documents (including copies of documents and memoranda received and documents filed under section 88, and also documents registered in Books 3 and 4) in respect of which the indexes were so checked minutely should be attached to the Inspection Report of the office as annexure to Statement III of the Inspection Report. In Statement III, particulars of copies of documents and memoranda received and documents filed under section 88 should be indicated by plus entries against each officer.

(iv) All the documents registered in Book 3, subject to a maximum of 25, 3 percent of the documents registered in Book 4, subject to a maximum of 25 and all the entries in Book 2, shall also be examined. District Registrars shall also test check the index entries relating to copies of documents and memoranda filed under sections 64 to 67 and 89 of the Registration Act [Clause (b) (ii)]

(c) Accounts and Returns.- All the accounts A to H and the accounts maintained under the Special Marriage Act, the Hindu Marriage Act, Chit Funds Act, Indian Stamp Act Section 41), sale of Registration copy forms and Registration ink shall be examined, Account D shall be checked completely with reference to the general and single search applications filed in an office for at least one month. Contingent registers shall be scrutinized as directed in Order 1645.

(d) The return of progress of work shall be scrutinized thoroughly.

(e) Searches- The District Registrar shall ensure that there has been no avoidable delay in complying with applications for searches. He shall verify two fruitless single searches, if any, and one general search.

(f) Thumb impression Register- The impressions on unclaimed and uncopied documents shall be checked with those in the register.
(g) Miscellaneous records. As the District Registrar is responsible for the inspection as a whole he shall look into all records and satisfy himself that everything is in order. Important miscellaneous records such as the deposition book, the minute Book and the file of powers-of-attorney shall be gone through by the District Registrar minutely.

1685. The condition of the building, the furniture and, the records, and the requirements of the office shall be examined.

1686. The entries in the ledger (Form Regn. II-87) shall also be checked generally.

**Inspection Reports:**

1687. The inspecting officer shall record the results of his inspection, in two parts.

(a) Part I will commence with four tabular statements (Form Regn. II-102), the details in which shall be filled in by the Sub-Registrar concerned prior to the inspection and checked by the inspecting officer. These statements shall be followed by the inspecting officer's remarks on the following points:

- (i) the progress of work generally;
- (ii) transcription and filing of copies of documents;
- (iii) neatness and accuracy;
- (iv) whether all copies of documents filed are prepared in the prescribed forms and in the prescribed manner;
- (v) whether the matter that is printed typewritten or handwritten in the copies filed, is clearly legible and block or blue-black in colour and so prepared that it would be long lasting;
- (vi) whether the transcription done by the office staff is neat and accurate;
- (vii) whether the copies filed have been examined with due care; and
- (viii) Whether the handwriting of the Sub-Registrar in endorsements certificates and signatures as evidenced by documents in the office is legible.

(b) whether the supervision exercised in general by the Sub-Registrar over the staff of the office is adequate;

(c) the duties upon which temporary section-writers are employed;

(d) the working of the Joint or the temporary joint system;

(e) the observance of the standing orders generally in regard to the documents and the conduct of searches;

(f) the work performed by Assistants placed in charge during short vacancies;

(g) test check of records and record receptacles;

(h) precautions against ingress of rats and squirrels into the record room;

(i) condition of iron safe;

(j) whether identification of parties is allowed to become a trade among the hangers-on of an office;

(k) verification of Registers of Births and Deaths;

(l) whether action has been taken by the Sub-Registrar in respect of all the remarks on the inspection report of the previous year;

(m) issue of encumbrance certificates within a week from the date of receipt of applications in the case of Takkavi loans;
(n) whether the judicial and administrative orders passed by the Sub-Registrar in the following cases are based upon proper grounds-

- Original enquiries under section 74;
- Enquiries under rule 58;
- Enquiries under rule 69;
- Refusal orders;
- Office orders;
- Orders in the default register; and
- Orders imposing fines on last Grade Government Servants;

(o) verification of cash;

(p) verification of balance of service postage stamps and whether they are in the custody of the Sub-Registrar in a sub-office:

The value of the actual balance at the time of check during inspection of the office and whether it tallied with the balance as per the despatch register and Account E shall be mentioned.

(q) return of documents to professional document writers;

(r) economy in the use of forms and stationery; and

(s) Verification of service books and service rolls.- Whether they are properly and correctly maintained and are up-to-date should be reported.

1688. District Registrars and Inspector of Registration Offices shall pay particular attention to the condition of the records at each inspection of a registration office. They shall also observe, how records are being handled by the staff and give suitable instructions to the Sub-Registrars whenever necessary.

1689. (i) The District Registrar or the Inspector of Registration Offices shall then deal in the order given with matters specified in Appendix XLV but he shall not enter any remarks with reference to the subjects enumerated therein, unless they are of sufficient importance to be brought to the notice of the Inspector-General or to require his orders. should the District Registrar or the Inspector of Registration offices have no such remarks under any of the heads or sub-heads noted in that appendix, the head or sub-head, as the case may be omitted. The list of headings in the appendix is not intended to be exhaustive but is only illustrative. All serious omissions and irregularities relating to the period covered by a report which have been noticed either in the checking of the quarterly audit of accounts or indexes or from special reports from the Sub -Registrar or otherwise and all serious omissions and irregularities discovered during the inspection in the course of examination of the records shall be detailed in this part. In the case of serious omissions and irregularities found out before the inspection but relating to the period of inspection, a brief mention should be made in the inspection report of the circumstances under which they were noticed. No serious omissions or irregularities which do not relate to the period of inspection covered by a report should, however, be included.

(ii) All the remarks in this part shall be in a tabular form, each opening in the report being divided into four columns for (a) the District Registrar's or Inspector's remark, (b) the Sub-Registrar's explanation, (c) the District Registrar's further remarks and (d) the Inspector-General's orders.
1690. Part II shall contain such omissions and irregularities as can be considered not sufficiently serious for inclusion in Part I, but of sufficient importance to be brought to the notice of the Inspector-General. Clerical errors and minor mistakes that can be set right then and there, and unless they are of frequent occurrence or betray continued carelessness, need not be noted in either Part I or Part II. Where there are no serious omissions or errors in anyone of the records a general remark as to the manner in which the record is maintained is all that is required.

1691. (a) The remarks shall be arranged in a tabular form the first half of the opening being devoted to the District Registrar's or Inspector's remarks and the second half being divided into two columns for (a) the Sub-Registrar's explanations, and (b) the District Registrar's final orders.

(b) Errors and omissions of a similar nature shall be grouped together in the two parts.

(c) The name of the officer and, when he is not a permanent Sub-Registrar, his rank shall be entered in brackets after each remark.

(d) The pages of each part shall be numbered serially and in a separate series.

(e) In his inspections and in compiling the reports relating thereto, the District Registrar or the Inspector of Registration Offices shall bear in mind that the aim of an inspection should be not only to critically examine the records and the work of the office but also to impart instructions to the officer concerned. The mention in an inspection report, with a view to bring to the notice of the Inspector-General, of errors which do not point to continued neglect on the part of the officer concerned or to the existence of serious irregularities is apt, by giving fictitious prominence to minor points, to obscure the more important items, to swell the report unduly and thus to detract from its usefulness. In cases in which it is necessary, owing to their frequency, to bring minor errors to the notice of the Inspector-General, all the items need not be detailed but it will suffice if a note setting forth the number of errors is entered.

(f) The statement of requirements and unserviceable articles to be kept ready for inspection in form Regn Number II-104 shall be prepared by the Sub-Registrar and submitted to the inspecting officer. The inspecting officer shall not seek to obtain through the medium of an inspection report, orders on each matter; as the extension of building, the sinking of a well or the like, since this procedure delays the whole report. Reports on these points shall be submitted separately to the Inspector-General. This statement, viz., the statement in form Regn No.II-104, will be ultimately returned to Sub Registrar by the inspecting officer.

1692. (g) The District Registrar or the inspector of Registration Offices shall ensure at his inspections that all notices required to be exhibited in the office, appear on the notice board. For this purpose the District Registrar and the Inspector of Registration offices shall maintain a complete and up-to-date list of the various notices.

1692. The District Registrar shall, after obtaining the Sub-Registrar's explanations, submit the report to the Inspector-General with his further remarks. The report will be returned to the District Registrar with the Inspector-General’s orders.

1693. (a) The report shall be concise, each remark constituting a separate paragraph.

(b) It shall be a mere record of facts and of errors and omissions and shall not be made the medium of discussion on matters on which differences of opinion may exist.
Questions of a controversial nature and those upon which it is desirable to obtain definite orders for general guidance shall be reported separately. If, however, on the receipt of the Sub-Registrar's explanation, it is found that any item included in Part II, raises a point for the Inspector-General's orders, the item shall be extracted and submitted in a separate communication, a note to that effect being entered against it in Part II.

(c) In the course of inspection of Sub-Registry Offices, the inspecting officers should not make any remarks contrary to the instructions in the Standing Orders, of the Inspector-General. If any inspecting officer considers that any Standing Order requires amendment for any reason, the proper procedure to be adopted in such cases would be for the officer to submit a report to the Inspector-General in the matter containing his suggestions.

(d) Copies, translations or extracts of documents, search applications or encumbrance certificates shall not be submitted in connexion with inspection report unless called for by the Inspector-General, but care shall be taken that in the remarks relating to the classification or valuation of documents or fees levied for title grant of encumbrance certificates; the terms of the documents or the applications, as the case may be, in regard to the treatment of which an inspecting officer raise objections or has doubts, are set out clearly and concisely.

1694. The general remarks in Part I of the report shall refer to remediable defects in methods of work and to points of which it is advisable that the officer reported upon should be made aware, in view to rectification, and improvement. Inspector of Registration Offices and District-Registrars shall submit a separate report to the Inspector-General immediately on their noticing serious irregularities like misappropriation of Government cash, loss of money tampering of records, etc in the course of their inspections, enclosing also an extract of the relevant item of the inspection report.

1695. While commenting on the general condition of an office, vague adverse remarks such as "Details require greater attention", shall not be made. If an inspecting officer feels that the Sub-Registrar or the Assistant or any other member of staff had not paid adequate attention to details, he should say so clearly and specifically. Adverse remarks in regard to general condition of offices in inspection reports should be specific the name of the Sub-Registrar, Assistant or other member of the staff responsible for the irregularities in respect of which the adverse remarks are made being indicated clearly therein.

1696. The notes made by the inspecting officer at the time of inspection shall be complete in themselves, so that, when arranged, they may serve as an office copy of the report in the District Registrar's Office. A separate office copy shall not be prepared either before or along with the, fair copy intended for submission to the Inspector-General and all original notes made by the inspecting officer shall be destroyed immediately the report is returned to the Sub-Registrars with the Inspector-General's remarks.

1697. (a) The inspection reports should be issued to Sub-Registrars and submitted to the Inspector-General within the time limits prescribed below:

<table>
<thead>
<tr>
<th>Inspection: report</th>
<th>To be issued to</th>
<th>To be submitted to Inspector General</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Sub-Registrar</td>
<td>with explanation of Sub- Registrar</td>
</tr>
<tr>
<td>(i) Annual Inspection Reports</td>
<td>Within seven days of the completion of inspection</td>
<td>Within a month of the completion of inspection.</td>
</tr>
</tbody>
</table>
(ii) Surprise Inspection
Within three days of the
Reports. Within a fortnight of the
collection of inspection.

(b) When submitting Inspection Reports to the Inspector-General District Registrars should satisfy themselves that the Sub-Registrars concerned have offered their explanations in respect to all the items in the Inspection Report, that the Sub-Registrars have carried out corrections and set right the defects pointed out in the Inspection Reports in all possible cases, and that in cases of incorrect levy of fees, the deficit fee has been collected.

(c) During the inspections, District Registrar and inspector of Registration Offices should scrutinize the records in the offices with reference to the remarks in the previous Inspection Reports and satisfy themselves that the defects, etc., pointed out in the previous Inspection Reports have been actually rectified in the relevant records and that action due in respect of the several items in the previous inspection Reports have been completed.

(d) In order to provide for an efficient check in the District Registrar's Office on the issue, the return by Sub-Registrars and the submission to the Inspector-General of the inspection reports, one volume of the Register of Inspection Reports should be maintained in District Registrar's Offices. The register should be in Form No. 96. The name of all the offices in the District should be entered in alphabetical order in the register at the commencement of each calendar year, leaving half a page between consecutive entries to note particulars of annual inspection of each office as well as all surprise inspection by District Registrars, Inspectors of Registration Offices and, Inspector-General of the office in the year under the entry. All the entries relating to inspection of an office in a year will thus appear in the register at the same place.

1698. (a) In the event of an explanation on any point being required from an officer other than the Sub-Registrar in-charge, the whole report shall not be forwarded to that officer but the requisite extract shall be sent to him direct. That officer shall submit the extract with the explanation through the District Registrar of the district in which he is serving. The explanation shall be copied in the report in the proper place wherein the name of the officer concerned shall also be entered. The originals of the extracts and of the explanation of the officer shall when received be filed with the office copy of the report.

(b) The dates of despatch and of receipt with explanations of such extracts shall be entered in column 4 and 9 respectively of the periodicals register.

1699. The explanation of the Sub-Registrar shall be concise and shall be written opposite to the remark to which it relates.

1700. (a) Before submitting the report for the orders of the Inspector-General, the District Registrar shall ensure that the Sub-Registrar concerned has furnished his explanations on all important points.

(b) The District Registrar shall indicate in each case whether the Sub-Registrar's explanation may, in his opinion, be accepted and also whether the requisite orders have been issued as regards defects which can be rectified.

1701. District Registrars should, during their inspection, scrutinize the work of Sub-Registrars, in regard to the checks against the loss of stamp revenue on account of under-valuation of documents. They should review the action taken by Sub-Registrars in this regard during the period covered by the inspection and include a paragraph on this point in Part 1-A or their Annual Inspection Reports under the heading 'Stamp Revenue
and measures taken to check undervaluation of documents”. Particulars of stamp revenue paid on documents registered in the office (1) during the last three completed official years and (2) up to the end of the last completed month in the current year and in the corresponding period of the previous year, should be embodied under this item and brief remarks on the trend in stamp revenue should be included in the reports. The number of cases of undervaluation detected in the office in the period covered by inspection and the result of the action taken in such cases should also be included in the Inspection Reports.

1702. (a) Any point arising from an inspection report which requires further notice by the District Registrar or in respect of which the Inspector-General has called for a separate report, shall before the inspection report is finally returned to the Sub-Registrar be noted in the District Registrar's Office in a separate Reminder Book (Form 97) the subject being entered briefly in each case. In this reminder book, the entries should be made in chronological order as and when inspection reports are received back from the Inspector-General and forwarded to Sub-Registrar calling for further reports on items of the inspection reports. The District Registrar should watch from the entries in the register, the receipt of the further reports from the Sub-Registrar and the submission by himself of the separate reports to the Inspector-General.

(b) Whenever a reference is started or a separate report is submitted by a District Registrar in regard to a question arising from an inspection report, such reference or report shall commence by reproducing the connected remarks of the Inspecting Officer, the Sub. Registrar's explanation thereon and the orders of the District Registrar and the Inspector-General on the explanation.

1703. After completing the inspection of all offices in his district each year, the District Registrar shall bring to the notice of the Inspector-General by means of a Separate report, any matters of importance relating to the transactions of the people and the working of the Registration Law and Rules, which, in his opinion, require attention together with suggestions for the removal of such defects as may be found to exist.

**Inspection of records under Indian Christian Marriage Act**

1704. The inspecting officers during their annual inspections should, among other things, bear in mind the following, while inspecting the marriage registers maintained under the Indian Christian marriage Act, 1872.

(1) Persons licensed under section 6 of the Act should maintain two registers-

One for the Act and the other for Indian Christians under section 37 of the Act. Persons licensed under section 9 should maintain only one marriage register for Indian Christians, under section 62. Episcopally Ordained Ministers (except those of the Roman Catholic Church) should maintain two registers as in the case of persons licensed under section 6. Marriage Registrars appointed under section 7 of the Act should maintain two registers one for Europeans and Anglo-Indians under section 54, and the other for Indian Christians under section 59.

(2) The provisions of Part III of the Act apply only to marriages solemnized by Ministers of Religion licensed under section 6. This part (i.e. Part III) does not apply to marriages solemnized by Episcopally Ordained persons Section 19 in Part III of the Act lays down that consent to marriages (under Part III) is necessary in the case of minors. The meaning of “minor” is given in section 3. In the case of marriages under Part VI (i.e. marriages solemnized by persons licensed under section 9 of the Act) rules regarding age restrictions and consent of authorized persons are found in section 60. The provisions and scope of section 60 should not be misunderstood, or confused with those of section 19.
(which section applies only to marriages solemnized by persons licensed under section 6) read with section 3. As regards marriages solemnized by an episcopally Ordained Minister, it should be noted that the rules, etc., applicable are the rules, rites, ceremonies and customs or the church of which he is a Minister (see section 5, clause 1).

(3) The inspection reports should bear the full name address of licensees, Episcopally Ordained Ministers, etc.

(4) The inspection reports of records of Marriage Licensees, Marriage Registrars And Episcopally Ordained Ministers; maintained under the Indian Christian Marriage Act, 1872 should be sent to the licensees, Marriage Registrars, etc., direct by the District Registrar for information and rectifying defects, if any or for comments (as the case may be depending on the nature and seriousness of the remarks in the Inspection report). The current in the District Registrar's office shall be kept open till the matter if, finally disposed of. Only copies of the Inspection report shall be submitted to the Registrar-General for information and record in Registrar-General's office.

(5) In the case of licensees who hold licenses under sections 6 and 9, of the Act, the part of the Act, under which the marriage concerned has been solemnized should be stated in the inspection report, if any remark is made in respect of any entry.

(6) The year and date on which the marriage registers were inspected, and the name of the inspecting-officer, who inspected should be specified at the top of the inspection report together with the date of previous inspection.

(7) The fact that the licensees (in the case of licensees) were inspected should be embodied in the inspection report.

(8) The several remarks shall be numbered serially.

(9) Current numbers shall be assigned to the notes of inspection.

(10) Particulars of the marriage registers maintained by persons licensed under sections 6 and 9 of the Indian Christian Marriage Act, 1872, and also by Episcopally Ordained Ministers (except those of Roman Catholic Church) shall be briefly embodied in the inspection report.

1705. The mistakes mentioned below have been found to be commonly committed by the licensees-

(1) Marriages are solemnized between minors without obtaining the consent of the parents or the guardians as the case may be (minor means one who has not completed the age of 21 years and who is not a widow or a widower--Section 3 of the Act).

(2) Erasures, alterations, and interlineations, etc., in the entries in the registers are not attested by the licensees.

(3) All the columns in the register are not filled up.

(4) The completed marriage registers are not sent to the District Registrars for being submitted to Registrar-General.

(5) The finger impressions obtained from the parties are not clear and the hand and the digit from which the impression was obtained are not noted.

(6) The licensee signs as, “Marriage Registrar” instead of correcting the printed words “Marriage Registrar” into, “Marriage Licensee”.

(7) The register is not paged and certificate added regarding the number of pages it contains.
(8) The fact of having despatched the quarterly returns is not noted in the register.

(9) The licensees licensed under sections 6 and 9 of the Act do not maintain the requisite registers (i.e. Part III-two registers one for Europeans and Anglo-Indians and the other for Indian Christians-Part VI one for Indian Christians only) and

(10) Licensees entitled to solemnize marriages in several districts do not maintain separate registers for each district.

1706. During the inspection of the records the inspecting officer shall instruct the licensees to avoid such mistakes (as mentioned in order 1705) and ensure that the marriage registers are maintained free from errors. In the reports of inspection, the inspecting officer should issue direction to the Marriage Registrars and other licensees concerned, to rectify the defects remarked upon in the Inspection Report and report to the District Registrar concerned about having rectified the defects. The District Registrars should watch for the receipt of report of rectification of defects from the Marriage Registrars and other licensees and close the files in the office relating to the Inspection report only after obtaining the requisite reports.

**Surprise Inspection.**

1707. The Inspectors of Registration Offices shall make surprise inspections of all Sub-Registry Offices and original registration branch of District Registrar's offices in his Jurisdiction at least once each year. The District Registrar shall make surprise inspection of all sub-Registry Offices in his district, including the original registration branch of his office at least once each year. The inspecting officers should make the surprise inspection, detailed taking at least one full day for the inspection of each office.

1708. During the surprise inspection of the offices the inspecting officers shall ensure-

(i) that the rules relating to the Filing System of Registration of Documents are properly observed;

(ii) that the convenience of the registering public is being duly attended to;

(iii) that documents are being registered without undue delay;

(iv) that parties are being properly treated;

(v) that the Sub-Registrars and their establishments are not indulging in corrupt practices;

(vi) that the registration procedure is being correctly followed;

(vii) that documents are properly stamped;

(viii) that proper care is being taken of valuable records;

(ix) that copies of documents are being faithfully made;

(x) that the indexing work is being done properly and accurately; and

(xi) that the work relating to conduct of searches and granting of encumbrance certificates and certified copies is attended to carefully and promptly, and

(xii) They shall also give advice, instruction and guidance to the subordinate officers during such inspection regarding any doubt or difficulties experienced by them in respect of registration procedure, levy of registration fees and the like.

1709. (a) The surprise inspection reports of the District Registrars and the Inspector of Registration Offices should cover in detail the following items of work of the office -

1. Preliminary particulars,
2. Cash and Collections,
3. unclaimed document., etc..
4. Transcription and filing of copies of document..
5. Indexes,
6 Searches and Copies,
7 Building,
8. Records,
9. Furniture,
10. Books, Forms and Stationery,
11. Stores relating to Filing System,
12. Complaints from public,
13. Other Functions of Sub-Registrar,
14. Stamp Revenue and checking of undervaluation of documents,
15. Serious irregularities,
16. Other irregularities,
17. General Condition,

(b) The report shall be in the form of answer to the questionnaire given in Appendix XLVI.

**General**

1710. The notes made by the Inspector-General on his inspection of an office are forwarded to the District Registrar who returns the same with explanations where necessary.

1711. It is unnecessary to retain in a District Registrar's office complete copies of the notes of the Inspector-General and the notes of the Inspector of Registration Offices relating to their inspections of sub-offices. Only important points likely to be required for future reference or points upon which the District Registrar is directed to take further action, need be extracted before their return to the Sub-Registrar concerned.

1712. Before returning an inspection report to a Sub-Registrar for record, the District Registrar shall note all points which require, his attention.

1713 If any further action is taken regarding an order of the Inspector-General on a report, a brief note in respect thereof shall be entered against the concerned paragraph in the report.

1714. Records of all marriage officers under the Special Marriage Act 1954 and Hindu Marriage Act and Chit Registrars shall also be inspected by the Inspector of Registration Offices and the District Registrars once a year at the time of annual inspection of the office. The questionnaire given in Appendix XI ,VII shall be followed.

**Supply Of provisions to Government Officers on tour**

1715. Officers on tour are absolutely forbidden to receive, and subordinate officers are absolutely forbidden to offer, supplies of any kind without payment.

Tour Returns.
1716. District Registrars and Inspectors of Registration Offices shall submit an annual return of tours performed by them during each calendar year in the form below so as to reach Inspector-General on or before 15th January of the succeeding year.

**Form**

Annual return of tours - District Registrar/Inspector for the year

Name of District/Region.

<table>
<thead>
<tr>
<th>Serial</th>
<th>Name of Officer</th>
<th>Date and day</th>
<th>Places</th>
<th>Whether</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number</td>
<td>work done.</td>
<td>of the week.</td>
<td>visited.</td>
<td>or halt.</td>
<td></td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>

1717. A monthly tour return in the following form in respect of tours made shall be submitted by the District Registrars so as to reach the Inspector-General on or before the 5th of the succeeding month :-

Monthly return of tours of District Registrar.

District: .

For the month of :

<table>
<thead>
<tr>
<th>Name of Officer</th>
<th>Date and day</th>
<th>Particulars of journey and halt.</th>
<th>Purpose of tour.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>of the week.</td>
<td>From</td>
<td>To</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

(i) In column 2, holidays should be noted in red ink.

(ii) In column 3 and 4, station at which halted, should be noted across columns 3 and 4 in cases of halts the hours of departure and arrival also in respect of the journeys shall be noted.

(iii) in column 5-

(a) Annual Inspections, surprise inspections, Discreet Enquiries, Preliminary Enquiries and Regular Enquiries, etc. should be indicated as such;

(b) In regard to Annual Inspections registrations in the period covered by Inspection in book 1 and 4 and book 3 should be noted:

(c) In regard to Enquiries the names of the subordinate concerned and reference to relevant Inspector General’s proceedings if any, should be noted.

1718. The District Registrars shall also append a statement in the following form to their monthly tour return :-

Abstract of work done during tours in the month.

- Total number of days
- Total number
- Work done during tours.
CHAPTER XXXIII.

DISCIPLINARY PROCEEDINGS AND DEPARTMENTAL ENQUIRIES.

General.

1719. The penalties that may be imposed on Government servants are given in Rule 8 of Tamil Nadu Civil Services (Classification, Control and Appeal) Rules, and the authorities competent to impose the penalties are indicated in Rule 14 of the Rules and Appendix III thereto. Under the provisions of these Rules -

(i) A Sub-Registrar can censure a, junior Assistant of his office and impose a fine up to one rupee on Last Grade Government Servant of his office;

(ii) A Joint Sub-Registrar or the Joint Sub-Registrar I, if there is more than one Joint Sub-Registrar, may censure Record clerks employed in District Registrar's offices;

(iii) A District Registrar is competent to award a censure to the Sub-Registrars:

(iv) The authority which may impose all other major or minor penalties on Assistants, Junior Assistants, Typists, Temporary Section Writers, Record Clerks and peons, is the District Registrar of the District.

1720. "Warning" is not a recognized punishment. "Warnings" shall not be recorded in the personal files. Where the offence committed is considered serious a Censure at least shall be awarded notwithstanding the regret expressed by the public servant.

1721. As an authority higher than the District Registrar, the Inspector of Registration offices has powers under Rule 14 of the Tamil Nadu Civil Services (Classification, Control and Appeal) Rules to take disciplinary action against all members of staff in his region to the same extent as a District Registrar.

1722. In every case where it is proposed to impose on a member of a service any of the penalties specified below, he shall be given a reasonable opportunity of making any representation that, he may desire to make and such representation if any, shall be taken into consideration before the order imposing the penalty is passed:

(i) Censure.

(ii) Fine (in the case of persons for whom such penalty is permissible),

(iii) Withholding of increment.

(iv) (a) Recovery from pay of the whole or part of any pecuniary loss caused to the state Government or the Central Government or to a local body by negligence or breach of orders or

(b) Recovery from pay to the extent necessary of the monetary value equivalent to the amount of increments ordered to be withheld, where such an order cannot be given effect to

1723. As an appeal is allowed against every order awarding a penalty, it is essential that there should be available to the appellate authority as complete a record as is possible.
of the proceedings leading to the award of a penalty. This is specially so in cases where the appeal lies to the Government who have ordinarily to make a reference to the Tamil Nadu Public Service Commission before passing their orders.

1724. Under rule 8 (v) (b) of the Tamil Nadu Civil Service (Classification, control and Appeal) Rules, recovery of equivalent amount from the pay may be effected when an increment has already been ordered to be withheld and when it could not be given effect to. This recovery cannot be proposed: as a punishment after an individual has reached the maximum in his scale of pay as he will not, in normal course, be drawing any further increments. A cut in pay, as such, is not also a punishment contemplated under the Tamil Nadu Civil Service (Classification, Control and Appeal) Rules and it cannot be proposed or imposed. The recovery of monetary equivalent can be ordered only in cases where the individual owing to a subsequent change in his scale of pay or promotion to a higher post or such other cause, renders it impossible to give effect to punishment of stoppage of increment already imposed on him.

1725. (i) Disciplinary cases should be disposed of expeditiously, particularly, in respect of cases where Government servants are placed under suspension.

(ii) In all cases relating to disciplinary proceedings, special slips should be pasted on file flaps of the pads as "Disciplinary Case-Most Immediate".

Anonymous and Pseudonymous Petition

1726. It rests with the District Registrar to ascertain whether there is any truth in an anonymous petition or in a petition which is obviously pseudonymous. As a rule, a Sub-Registrar should not be required to report officially on such a petition.

1727. When a District Registrar is in doubt as to whether a petition is pseudonymous or not, he shall issue a notice by registered post (acknowledgment due) to the complainant calling upon him to state whether he can appear in person before the District Registrar and substantiate the allegations. Thereafter, appropriate further action may be taken according to the result of the notice sent.

1728. District Registrars should report to the Inspector-General without delay the receipt of all petitions, whether signed, pseudonymous or anonymous which contain in allegations of corruption against Sub-Registrars together with information regarding the name/names of officers complained against and obtain his orders as to the action to be taken on them. No local enquiry shall be undertaken in such cases without the previous sanction of the Inspector-General unless the circumstances of the case are such that an immediate local enquiry is considered necessary in which case the District Registrar may initiate a local enquiry in anticipation of the Inspector-General's approval.

1729. The examination of charges brought against public servants shall be careful and close. If these servants are to be held strictly responsible for the due exercise of the powers entrusted to them and if any abuse of these powers is to entail severe punishment, it is necessary that they should not be convicted on light or insufficient grounds. Care shall be taken that they are not caught by plots concocted to entrap them. It is indispensable that the investigation into alleged offences should be considered without haste and that every opportunity should be afforded to an accused for proving his innocence. An officer holding an inquiry into a charge should clearly understand that his main duty is to arrive at the truth, whether that is favourable to the accused or not, and that he is therefore bound to examine all persons who can throw light on the facts connected with a charge.
1730. The report of enquiry should be prepared immediately on completion of the enquiry and submitted to the Inspector-General of Registration without any delay, following the instructions issued from time to time. If the report could not be submitted for the reason that some more witnesses have to be contacted or that additional particulars have to be gathered, the enquiring officer should submit promptly an interim report stating the reasons for not submitting the detailed report together with information whether the evidence so far gathered, has brought to light any case of corruption in the part of any member of the office or whether there is reason to suspect prevalence of corrupt practices in the office.

1731. Government have directed that the officers of the Revenue Department should help the enquiring officers of the Registration Department in conducting departmental enquiries against the subordinates of the department whenever their service are required by them. *[Boards Reference D3.9534/65-1, dated 18th October 1965.]*

1732. District Registrars and Inspectors of Registration Offices may approach the Revenue Officers for help in conducting departmental enquiries, whenever their services are required. They should secure this help to the extent necessary and conduct the enquiries quickly and effectively.

**Charges.**

1733. (a) How framed.-The charges framed should be definite, and clear. For example in an inquiry into alleged corruption or incompetence, a single charge of a general nature such as "corruption" for "incompetence" cannot be regarded as sufficiently precise. A separate charge should therefore be framed in respect of each instances of corruption or incompetence. Charges based on particular instances may, however, be combined with a General charge of corruption or incompetence of which the instances furnish the evidence. *[G.o. No. 1532, Public (Services), dated 7th May 1956.]*

(b) (i) A reasonable opportunity presupposed that the charges shall be framed in the clearest possible, language with precise particulars as to time, place and the name of the persons who offered illegal gratification, the name of the person to whom it was offered and as to when and where it was accepted. If this requisite was not complied with, it has been held, that the person concerned could not be said to have had a reasonable opportunity of defending himself. *(Judgment of the Tamil Nadu High Court in Writ Petition No. 920 of 1952.)*

(ii) What is a reasonable opportunity that should be given to a delinquent in an enquiry under Article 311 of the Constitution of India has been clearly set out by the Supreme Court in Khem Chand v. Union of India *(A.I.R.1958 S.C. 300).* At page 307 the reasonable opportunity envisaged by the provision is summarised as follows :-

“(a) An opportunity to deny his guilt, and establish his innocence, which he can only do if he is told what the charges levelled against him are and the allegations on which such charges are based;

(b) an opportunity to defend himself by cross-examining the witnesses produced against him and by examining himself, or any other witnesses in support of his defence ; and finally;

(c) an opportunity to make his representation as to why the proposed punishment should not be indicted on him ………”

(c) Who can frame charges:- It is not necessary that the charge should be framed by the authority competent to award a penalty or even that the enquiry should be conducted by that authority. The charges can be framed and the enquiry held by any officer superior to delinquent acting under the orders of the authority competent to award the penalty. This does not, however, imply that no other officer can frame charges and enquire. An officer can at any time and without specific authorisation by the authority competent to impose the penalty, frame charges against or enquire into the conduct of an officer directly subordinate to him, although he may not be competent to impose a penalty. [G.o. MS 1532 Public (services), dated 7th May 1958]

(d) The fact that a lower authority has dropped a charge against a person as not proved shall not debar a higher authority from reviving it, for reasons to be recorded in writing and taking suitable action on the charge so revived.

Grant of copies of records

1734. (i) In cases in which a major punishment is proposed to be imposed along with the proceedings communicating the charges, the accused officer shall be furnished with copies of complaints made by the complainants, copies of statements taken from the witnesses which form the basis of the charges against him and a questionnaire in the form given in Appendix XLVII and he shall be required within a reasonable time to put in a written statement in his defence and to state whether he desires an oral enquiry or to be heard in person.

(ii) Copies of records relevant to the charges shall be granted free of cost to the accused, but if he wants copies of records which are considered not relevant to the charges or record for which he is expected to keep copies himself, like applications, or petition., which emanated from him or records for which copies have already been furnished to him, and the like, he shall be required to pay copying fees at the rate prescribed in Board's Standing Order No. 173.

(iii) If in any case it is considered that a certain record required by the delinquent officer cannot be furnished or disclosed to him in the public interest or for any other substantial reasons which can be justified, he should be informed accordingly and the fact of such refusal together with the reasons therefor should be recorded in writing.

1735. The following instructions shall be followed in regard to the mode of service of notices or orders :-

(i) By giving or tendering the notice or order to the individual in person; or

(ii) If such person is not found by leaving it at his last known place of residence or by giving or tendering it to an audit member of his family; or

(iii) If the address of such person is known, by sending it to him by Registered post, or (iv) If none of the means aforesaid is available by affixing it in some conspicuous part of his last known place of residence.

1736. Under section 2 of the Tamil Nadu Revenue Enquiries Act. 1893 (Tamil Nadu Act V of 1893), all the District Registrars and Inspectors of Registration offices who are deputed to make enquiry into the conduct of any public servant in the Registration Department under their administrative control have been invested with powers to summon, any, person to appear before them or to produce any documents or thing in the possession or under the control of such person, the production of which in the opinion of the District Registrar or the Inspector of Registration Offices necessary to the conduct of such enquiry. (G.O. Ms. No. 562, Revenue, dated 2nd March 1965: G.O. Ms No. 2589, Revenue dated 13th August 1970.)
**Regular enquiries.**

1737. In cases of grave offences it is desirable to hold a regular enquiry, even though the accused does not want a regular enquiry. The enquiry shall be restricted to only such of the allegations as are not admitted.

1738. As the proceedings relating to departmental enquiries are of a quasi-judicial character, it is of great importance that the proceedings should be thorough in every respect and that they should be so conducted as not to give rise to any feeling in the mind of the person charged the inquiry was not conducted in an impartial and detached frame of mind. Especially should this be the case when the officer conducting the enquiry is himself in the position of a Prosecutor. All the requirements of the rules should, therefore, be complied with scrupulously.

1739. There should be no avoidable delay in completing the proceedings. Care should be taken to avoid, all dilatoriness, and adjournment or postponement of the inquiry should be allowed with circumspection, and only when necessary. Where an officer is suspended, pending an inquiry into his conduct on the ground that it is undesirable to allow him to continue on duty during the inquiry, it is all the more necessary that the inquiry should be completed with expedition and orders passed as early as possible.

1740. Ordinarily an accused officer shall not be granted permission to engage the services of an advocate. If, however, the head of the department or the enquiring officer is satisfied that the accused will be greatly prejudiced in making his defence unless he is allowed an advocate, the head of the department or the enquiring officer may, for special reasons to be recorded, allow an advocate to appear and plead on behalf of the accused official at the time of the regular enquiry.

1741. If the departmental enquiry is conducted on the complaint of a private person or body, the complainant should not be allowed to cross-examine the officer charged who is in such inquiry, in the position of an accused person but the complainant may suggest questions to the enquiring officer to be put to the witnesses produced in defence of the officer charged, or the inquiring officer may, in his discretion; permit the complainant himself to cross-examine the witnesses.

1742. The evidence should, in all cases, be recorded in the presence of the person charged, that is to say, both the evidence given in the examination-in-chief and in cross-examination should be so recorded. As far as possible, the cross-examination, should be done immediately after the examination-in-chief is over. The officer charged is also entitled to give evidence in person. The evidence of the witnesses and of the person charged, if he offers evidence, should be taken down in writing, irrelevant questions and answers being ruled out by the inquiring officer; and their depositions should be read over and signed by them in token of their having been correctly recorded.

1743. The witnesses examined at the preliminary enquiry held before the framing of charges, whose evidence is considered necessary to prove the charges, must be re-called at the regular enquiry after the charges have been framed. It shall not be necessary to record over again the evidence recorded at the preliminary enquiry; but the evidence so recorded should be read out at the regular enquiry in the presence of the person charged and he should be given an opportunity to cross examine the witnesses, whether or not he had already cross examined them at the preliminary enquiry. If, however, any such witness was examined at the preliminary enquiry in the absence of the persons charged, such witness should, if the person charged so desires, be examined-in-chief; in his presence at
the regular enquiry (instead of the evidence given by the witness at the preliminary
enquiry being read out and the person charged should, also be given an opportunity to
cross-examine the witness.

1744. It is not necessary that every person who was examined at the preliminary
enquiry should be examined at the regular enquiry though it is incumbent on the enquiring
office by examine at the regular enquiry any particular witnesses previously examined
who the officer charged specifically asks should be examined. But no evidence other than
that of persons examined at the regular enquiry should be relied upon in arriving at the
findings.

1745. Where the enquiring officer refuses to permit the person charged to call and
examine a witness cited by him, the reasons for such refusal must be recorded in writing
failure so to record the reasons will vitiate the inquiry.

1746. After the prosecution case is closed the accused officer should, in writing be
called upon to state if he desires to give evidence in person and to cite such witnesses as he
may wish to examine for his defence, provided that the officer conducting the enquiry
may, for special and sufficient reasons to be recorded in writing refuse to call a witness.

1747. Recording of evidence:- The evidence of the witness and of the person
charged, if he offers to give evidence in person, should be taken down in writing relevant
questions and answers being ruled out by the enquiring officer; and their depositions
should be read over and signed by them in token of their having been correctly recorded. A
certificate should be added at the foot of the deposition that it was read over or interpreted
in the presence of the accused and admitted by the deponent to be correct. Wherever
necessary, a note on the demeanour of the witness may be made in the course of recording
the deposition.

1748. Documentary evidence produced at the enquiry should be properly proved as
in a Court. Instructions issued in ORDER 613; shall be followed in the marking of exhibits
and numbering of witnesses.

1749. After the examination of defence witnesses:- The enquiry officer should ask
in writing the delinquent officer or his counsel, as the case may be, immediately after the
enquiry is over, whether the accused officer had a reasonable opportunity of presenting his
case or if he has any complaint in this regard. If there is any complaint in this regard, the
enquiring officer will examine the complaint and set right the matter. If it is considered
that the alleged denial of reasonable opportunity is made with a view to delaying unduly
the disciplinary proceedings, the enquiring officer will be competent to ignore the
complaint and the reasons for not complying with the request should be recorded.

1750. The person charged shall be called upon to state whether he desires to put in
any further written statement or his defence. If he so desires, reasonable time should be
given to him for the filing of the said statement. After the receipt of the further written
statement, the enquiring officer should submit a detailed report to the Inspector-General (if
the accused happens to be a Sub-Registrar) examining each charge with reference to the
evidence adduced in support of it as well as that for the defence and recording a specific
finding on each charge separately with detailed reasons in support of such finding.

1751. According to clause (ii) of sub-rule (b) of rule 17 of Tamil Nadu Civil
Services (Classification, Control and Appeal) Rules after the enquiry has been completed
and after the authority competent to impose, the penalty has arrived at a provisional
conclusion in regard to, the penalty to be imposed, the person charged shall be supplied
with a copy of the report of the enquiring authority and be called upon to show cause
within a reasonable time against the penalty proposed to be inflicted. Any representation in this behalf submitted by the person shall be taken into consideration before final orders are passed, provided that such representations shall be based only on the evidence adduced during the enquiry as required under Article 311 (2) of the Constitution of India.

1752. The punishment can be proposed only after the enquiry is over. It is for the punishing authority to propose the punishment and not for the enquiring authority when he is not the appointing authority.

1753. (i) An officer's past record should not be taken into account in arriving at a finding as to the truth or otherwise of the charges against him. If past bad record of an officer is proposed to be taken into account in determining the penalty to be imposed, it should be made a subject matter of a specific charge either in the main charge-sheet issued in the first instance or in the form of an additional charge-sheet issued before the commencement of an enquiry in respect of the main charge sheet and the person charged should be afforded all the facilities necessary for enabling him to meet the allegations based on past record.

(ii) In awarding punishment for the misdemeanour of an officer who has a series of previous censures, account should be taken of the previous censures.

1754. (i) The authorities competent to impose the major penalties shall examine in all aspects the further representation submitted by the delinquent officers on the basis of the evidence adduced during the enquiry, record their findings and also incorporate their findings suitably in their final orders imposing the penalties.

(ii) If the representation contains statements, references, requests, demands etc, not based on the evidence adduced during the enquiry, such statements, etc, shall be ignored by the competent authority and this fact shall be brought out in the final order passed in the case.

(iii) The enquiring officer should then pass final orders in cases where he is competent to punish the accused and this should contain a sufficient record of the evidence and a statement of the findings and the grounds therefor. Otherwise he should submit to the Inspector-General the final report which shall be accompanied by the original records connected with the case along with typewritten copies wherever necessary. The records shall be neatly arranged, paged and stitched with a table of contents.

1755. All orders passed in disciplinary cases involving dismissal; removal or reduction shall contain a specific mention to the effect that the authority inflicting the punishment is not an authority subordinate to the authority who appointed the concerned officer. It should also be specifically stated that after the punishing authority has arrived at a provisional conclusion in regard to the penalty to be imposed, the accused officer has been supplied with a copy of the report of findings of the enquiring officer in which such provisional conclusion has been arrived at, and, has been called upon to show cause within a reasonable time against the particular penalty that had been proposed to be inflicted.

1756. The undermentioned are the most common defects in procedure in connexion with enquiries into the conduct of public servants and they shall be guarded against:-

(a) Officers frequently fail to comply with the prescribed procedure requiring written charges and a written statement of defence in respect of offences;

(b) after framing charges they often fail to give a specific finding on each charge; and
(c) sometimes they do not even discuss the charges framed but confine their remarks on the whole case to some major charge which has not even been framed against the person concerned.

1757. Non-observance of statutory provisions laid down in the Tamil Nadu Civil Service (Classification, Control and Appeal) Rules and procedural defects in conduct of enquiries and disposal of disciplinary cases should be scrupulously avoided. District Registrars and Inspectors of Registration Offices, as punishing authorities will be, personally held responsible for any loss to Government that may occur by way of payment of pay and allowances for the back period in cases where orders are quashed or set aside by Courts and other higher authorities on account of procedural defects or technical irregularities. This should be borne in mind in dealing with disciplinary cases. At the same time it should also be remembered that there should be no avoidable delay in dealing with such cases.

1758. To avoid technical irregularities in the conduct of enquiries, etc, the Government have prescribed the following check memorandum in Government Memorandum No. 1288/68-20, Public (Service-B), dated 19th July 1969 for strict observance by the authorities concerned.

**Check memorandum for disciplinary cases.**

(1) Whether definite and specific charges have been framed?. In the case of charges relating to receipt of illegal gratification, the particulars of date, time and place, to the extent known or established in the preliminary enquiry should be mentioned.

(2) Whether a statement of allegations on which each charge is based has been communicated?

(3) Whether the accused officer has been asked-
   (i) to put in his written, statement of defence: and
   (ii) to state whether he wants an oral enquiry; and

(4) If the accused officer does not want an oral enquiry, whether such an enquiry was directed by the authority concerned?

(5) Whether evidence has been recorded at the oral enquiry in the presence of the person charged?

(6) Whether the witnesses examined at the preliminary enquiry, if any, were recalled during the oral enquiry to prove the charges?

(7) Whether the copies of the evidence such as the complaints and statements made by witnesses during preliminary enquiry, etc; on which the competent, authority proposes to rely, have been furnished to the accused officer as early as possible before the prosecution witness are to be cross-examined?

(8) Whether the documentary evidence including inspection reports, statements by witness recorded by the Vigilance and anti-Corruption Department, etc., relief upon both by prosecution and defence, have been filed as exhibits and properly proved?

(9) If any witness was examined at the preliminary enquiry in the absence of the person charged, was his presence considered necessary at the oral enquiry by the accused officer and, if so, was he examined in the presence of the person charged?

(10) Whether the person charged was allowed to cross-examine the witness produced by the prosecution, to give evidence in person and to call witness on his behalf?
(11) Was any witness asked for by the person charged, refused to be allowed, and if so, was sufficient reason recorded to that effect?

(12) Did any contingency arise where the request of the accused officer for furnishing certain records could not be connected or disclosed to him public interest or for any other substantial and justifiable reason? If so, whether the accused officer was informed accordingly and the fact of such refusal together with the reasons therefore recorded in writing?

(13) Was the person charged asked to put in, if he so desired, any further statement of his defence, after completion of the oral enquiry?

(14) Was there any request to be heard in person in addition to the oral enquiry, and if so, was it complied with?

(15) Did the enquiring officer ask in writing the delinquent officer, immediately after the enquiry is over, whether the accused officer had a reasonable opportunity of presenting his case? If there has been any complaint, was it set right by the enquiring officer?

(16) Does the proceedings of the oral enquiry contain a sufficient record of the evidence and statement of the findings of the grounds thereof?

(17) Was the provisional conclusion arrived at by the authority competent to impose the penalty with reference to Article 311 (1) of the Constitution of India?

(18) Whether the accused officer's past record was taken into account in assessing the penalty proposed to be imposed, and if so, whether he was informed that his previous record and penalties imposed on him have been taken into account in deciding the quantum of punishment and whether he was given an opportunity to inspect the relevant records relating to the past service if he so desired?

(19) Was a copy of the report of the enquiring authority, in case it was different from the one competent to impose the penalty referred to at item (18) above, supplied along with the communication of provisional conclusion?

(20) Was a report of the enquiry with findings recorded by the enquiring authority even in cases where he is himself also the punishing authority?

(21) Was a copy of the report of the enquiring authority supplied along with the communication of provisional conclusion, even in cases where the enquiring authority is the same as the authority competent to impose the penalty?

(22) Was the, representation to the show cause notice carefully, considered?

(23) Does the final order proposed to be issued specify that the representation to the show cause notice has been carefully considered?

(24) Is the final order proposed, to be issued self-contained?

(25) Has the acknowledgment of the person been obtained in token of having received the copy of the final orders, or alternatively, was the order sent by registered post acknowledgment due?

1759. The appointing authority competent to impose penalties specified in rule 8 of the Tamil Nadu Civil Services (Classification, Control and Appeal) Rules in respect of a Junior assistant or assistant of one district acting as a junior assistant or assistant in another district is the District Registrar of the district in which the junior assistant or assistant, is actually working irrespective of the fact that the junior assistant or assistant was actually
appointed by the District Registrar of another district or that he had his lien in another
district.

1760. Rule 16A of the Tamil Nadu Civil Services (Classification Control and
Appeal) Rules is extracted below for the guidance of all the officers of the Department ;-

“Where a member of the Civil Service of the State or a person holding a civil post
under the State, whose services are placed at the disposal of any company, corporation,
organisation or local authority has, at any time before his services were so placed,
committed any act of commission which renders, him liable to any penalty specified in
rule 8, the authority competent under rule 14 to impose any such penalty on such member
or person shall alone be competent to institute disciplinary proceedings against him and to
impose on him such penalty specified in rule 8 as it thinks fit and the borrowing
authority under whom he is serving at the time of the institution of such proceedings, shall
be bound to render all reasonable facilities to the competent authority instituting and
conducting such proceedings”.

As such whenever Government servants are deputed on foreign service to Public
Corporation, Companies, and Local Authority the following condition shall be included as
one of the terms in the order sanctioning the deputation.

“Thiru-------who is a member of the Tamil Nadu service will be deemed to be
such member for the purposes of Tamil Nadu Civil Services (Classification, Control and
Appeal) Rules notwithstanding that his services are-placed at the disposal of the------------
(foreign employer to be specified).

“If Thiru------- has committed any act, or omission which render him liable to the
penalty specified in Rule 8 of the said rules, the State Government under whom he was
serving at the time of commission of such act (or omission) shall alone be competent to
institute disciplinary proceedings against him and to impose on him such penalty specified
in the rule as it thinks fit and the foreign employer which he is serving at the time of
institution of such proceedings shall be bound to render all reasonable facilities to the
Government instituting and conducting such proceedings.”

1761. When judicial proceedings against a Government servant have failed,
departmental proceedings need not be instituted where the acquittal is substantially on
merits.

In case where the acquittal is not on merits and the competent authority is of
opinion that departmental proceedings are necessary, the competent authority shall within
one month from the date of judgment (exclusive of the period required for obtaining copy)
report such cases to the Government for orders. Every case so reported shall be
accompanied by a copy of the judgement.

1762. In the case of a Government servant who was found guilty, by a competent
court of an offence under sections 4, 4-A, 5 or 7 of the Prohibition Act, the departmental
action to be taken against him should be as indicated below :-

1. The punishment to be awarded in respect of a first conviction should be decided
on its merits, and

2. In respect of a second conviction the punishment may be compulsory retirement
or dismissal, according to the circumstances of the case.

1763. Neither the removal of a person’s name from the list of persons tentatively
considered for promotion nor even denial of promotion can be equated to any of the
punishments for which the Tamil Nadu Civil Service (Classification, Control and Appeal)
Rules provide. Promotion is not a question of right. Even if the preparation of the list was
governed by any statutory rules neither the amendment of the list nor deletion of names,
therefrom will make them a justiciable issue; because both continuance in office and
preferement in due course or otherwise are still without the pleasure of the executive.

1761. With reference to the orders in G.O. Ms. No. 1389, Home, dated 10th May
1959 and Memorandum No. 16254 (Courts IV) 63/3, Home, dated 2nd November 1963,
whenever a notice of a threatened suit is received from a Government servant, the subject
matter of the claim in the suit should be examined expeditiously and a reply sent, within
the normal time limit of two months fixed for the institution of a suit, to the party
concerned communicating the decision. If the decision could not be reached before the
time limit, an interim reply should be sent to the party concerned. Claims made in the
notices of suit received should be examined expeditiously and. Suitable reply to the parties
concerned shall be given within the prescribed time of two months. A specimen form of
reply to be given in such cases is given below. The form may be modified in suitable
cases into a memorandum.

FORM

Letter No.

Dated.

From

To

Sir,  

Subject:

Reference:

With reference to the notice of the suit dated-----given by you in respect of
the above claim, I am directed to state that your claim is under consideration.

Your claim in the notice has been examined and is hereby rejected.

Your faithfully,

1765. According to rule 17 (c) of the Tamil Nadu Civil Services (Classification,
Control and Appeal) Rules, the requirements of sub-rules (a) and (b) of rule 17 of these
rules shall not apply where it is proposed to impose on a member of a service any one of
the penalties mentioned in rule 8 or 9 of the Tamil Nadu Civil Services (Classification,
Control and Appeal) Rules, on the basis of facts which have led to his conviction in a
Criminal Court.

The principle applied in the cases is that the delinquent must be deemed to have
been given all opportunities by the Criminal Court of showing that he was Innocent
The findings of the Criminal Court should form the basis of the administrative action and the
authority acting under the Tamil Nadu Civil Services (Classification, Control and Appeal)
Rules should not also go beyond these findings. Even if there is a enquiry in any of these
cases the authority is bound by the Judgment of the Criminal Court Rule 17 (c) of the
Tamil Nadu Civil Services (Classification, Control ,and Appeal) Rules, therefore provides
for the imposition of penalty in such cases without following the requirements under sub-
rules (a) and (b) of rule 17 of the Tamil Nadu Civil Services (Classification, Control and
Appeal) Rules. But the High Court has, however observed that it will be proper to give an
opportunity to the employee to show-cause against the punishment proposed to be
imposed. As such a show-cause notice is necessary even in cases dealt with under Rule 17 (c) of the Tamil Nadu Civil Services (Classification, Control and Appeal) Rules.

1766. On a doubt as to the type of cases where a show-cause notice should be issued to a delinquent officer when passing orders on appeal or review petition, the Government have ordered that in all cases where it is proposed to enhance the punishment or to modify an acquittal into a finding of guilt, or to cause otherwise in any way unanticipated prejudice to an official, the principle of natural justice requires the issue of a show cause notice. In cases where a minor penalty is proposed to be enhanced into a major one, the detailed procedure indicated in rule 17 (b) of the Tamil Nadu Civil Services (Classification Control and Appeal) Rules should be followed.

1767. (i) In cases where a Sub-Registrar who has been ordered to make good the loss to Government caused by the short levy made by him does not pay the amount within a reasonable time, the District Registrar should submit a full and self-contained report to the Inspector-General together with the Sub-Registrars explanation in the matter and draft charges to be framed against the Sub-Registrar for taking disciplinary action under the Tamil Nadu Civil Services (Classification, Control and Appeal) Rules for recovering the loss. Where the District Registrar is himself competent to take action for the recovery as in the case of Assistants and such others, the District Registrars should initiate similar action to recover the amounts in all cases in which avoidable delay is noticed in payment of the amount.

(ii) In order that action to recover fees in such cases is not delayed in all District Registrar's Offices, a register should be opened in form 98 to watch the collection of fees ordered. The register should be inspected by the Head Clerk once a fortnight and by the Senior Joint Sub-Registrar and the District Registrar once a month. The District Registrar should take effective action and see that the amounts are collected and credited to Government without any avoidable delay.

Departmental enquiries in cases of fraud of embezzlement of Government money

1768. The general rule is that departmental proceedings should be instituted at the earliest possible moment against all the Government servants involved in any loss sustained by the Government on account of fraud, embezzlement or any similar offence, and conducted with strict adherence to the rules up to the point at which prosecution of any one of them begins. At that stage it should be specifically considered whether it is practicable to carry the departmental proceedings against any of the others any further, without waiting for the result of the prosecution; if it is, they should be carried as far as possible but not as a rule to the stage of finding and sentence. If the accused is considered, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped unless the authority competent to take disciplinary action is of opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed and completed as soon as possible after the termination of the proceedings in Court. (Article 301 of Tamil Nadu Financial Code)

Prosecution of Government servants by Police

1769. G.O. No 618, Home dated 20th February 1944 is reproduced below for guidance :-
"In G.O. No. 3841, Law (General), dated the 14th December 1926, the Government directed that all cases in which the prosecution of a Government servant is contemplated by the Police should be reported to the District Magistrate before the prosecution instituted.

The Government now direct that a copy of the report made to the District Magistrate should be sent simultaneously to the next superior officer of the department to which the accused Government servant belongs. The object of this is to give the department concerned timely information of the proposed prosecution, so that arrangements can be made, if necessary to avoid dislocation of work in the department.

1770. The Police have to obtain the prior concurrence of the District Magistrate in the mofussil and that of the head of the department to which the Government servant belongs in the Madras City before charge sheeting any Government servant for offences alleged to have been committed by him during the discharge of his official duties.

1771. As soon as sufficient evidence is available for the purpose in the course of investigation in cases of misconduct, whether such investigation is conducted departmentally; or through the police (including the Special Police Establishment), action should be taken under the Civil Services (Classification, Control and Appeal) Rules or other appropriate disciplinary rules, and disciplinary proceedings should be initiated forthwith. Such departmental proceedings need not interfere, with the police investigation, which may be continued where necessary. After the departmental proceedings are concluded, and the penalty if any imposed as a result thereof, the question of prosecution should be considered in the light of such material as may have become available as a result of the investigation. Suitable criminal proceedings should thereafter be initiated. Before initiating such proceedings advice on evidence should be obtained from Government counsel. Where the conduct of an officer discloses a grave offence of a criminal nature criminal prosecution should be the rule and not the exception. When the competent authority is satisfied that there is no criminal case which can be reasonably satisfied against such an officer, criminal prosecution should not, of course, be resorted to. But prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

1772. The principles to be followed, while dealing with requests or petitions for withdrawal of prosecutions relating to the public servant of the State involved in criminal misconduct are as follows:

1. When once a case is put in a Court it should be allowed to take its normal course.

2. If, in any case, it becomes necessary to consider a petition for withdrawal such a petition shall be disposed of on the advice of the State Vigilance Commission provided that

(a) The Court has not commenced recording evidence;

(b) It is clear from the records that the competent authority had not examined the merits of the case before according sanction; and,

(c) Facts have come to light which would show that no offence had been committed by the accused.

Complaint Cells

1773. Consequent on the formation of the Complaint cells, in every department ‘Cell Officers’ should take cognizance of the grievances of the Government servants in matters in which delay could have been avoided or minimised. The Government servant
may send a copy of their representation to the "Cell Officers" who may take cognizance of such advance copies received from the Government servant in the following matters and pursue them with the various branches of the department till they are finally disposed of:

1. Cases of non-payment or delay in payment of salaries and allowances;
2. Cases in which persons are permitted to continue temporarily for long period in posts without confirmation;
3. Cases of fixation of pay; and

The District Registrar will be the “Cell Officer” for the District Unit.

1774. District Registrars should arrange their tour in such manner that they remain at Headquarters as ordered by Government on the days prescribed to receive complaints and representations from the public. Public grievances should be given top priority in the matter of disposal. A notice should be put up prominently on the notice boards of District Registrar's Office and of Sub-Registry Offices in the district informing the public of the day on which the District Registrar Will be at headquarters specially to receive complaints and representations from the public.

1775. Investigating officers of the Directorate of Vigilance and Anti-Corruption entitled to obtain copies of documents entered in Book No. 4 and of Index No. IV relating thereto and they are allowed in their official capacity to peruse the said Book and Index.

Payment of travelling allowance to non-official witnesses summoned to give evidence in departmental enquiries

1776. Under the note below rule 1 (d) in Part III of the Tamil Nadu Manual of Special Pay and allowances, powers to grant travelling allowance may be delegated by the Inspector-General of Registration to the District Registrars and Inspectors of Registration Offices presiding over departmental enquiries.

On such delegation, District Registrars and Inspectors of Registration Offices may grant travelling allowance to non-official witnesses summoned to give evidence before them, on bill’s presented by the witnesses concerned.

Suspension

1777. The suspension of a Government servant as a substantive punishment to him makes it impossible for him to maintain the standard of living to which he has become accustomed and consequently he runs into debt and tends to become, demoralized. Suspension as a specific punishment should therefore be avoided in disciplinary cases and other forms of punishment should be imposed instead, such as stoppage of increment or reduction. Suspension should be resorted to only when it is necessary in the public interest to suspend a Government servant, pending enquiry into grave charges against him.

1778. According to sub-rule (e) of rule 17 of the Tamil Nadu Civil Services (Classification, Control and Appeal) Rules a member of a service may be placed under suspension While -

(i) an enquiry into grave charges against him contemplated or, is pending; or
(ii) a complaint against him of any criminal offence is under investigation or trial and if such suspension is necessary in the public interest..

Under clause (2) of the same sub-rule, a Government servant who is detained in custody whether on a criminal charge or otherwise, for a period longer than forty-eight hours shall be deemed to have been suspended under this rule.
1779. It is not possible to give an exhaustive list of charges that can be treated as 'grave' for purpose of ordering suspension. However, the following categories of cases clearly involve ‘grave charges’;

(i) cases of corruption, and those involving moral turpitude;
(ii) cases which are likely to end in dismissal, removal or compulsory retirement;
(iii) cases where reversion to a lower post is contemplated.

The power of ordering suspension should be exercised carefully and with restraint and the illustration cited should serve as guidance in the matter.

1780. The authorities competent to place a Government servant under suspension shall adopt the following form, while placing a Government servant under suspension:

“----- Department No ------dated ----- Whereas a enquiry into grave charges against Thiru (name and designation) is contemplated/pending;

“Whereas a complaint against Thiru---------(name and designation) of a criminal offence is under investigation/trail;

And whereas in the circumstances of the case it is necessary in the public interest to place the said Thiru---------under suspension from service”.

Now, therefore under sub-rule (e) of rule 17 of the Tamil Nadu Civil Services (Classification, Control and Appeal) Rules, the said Thiru ----is with immediate effect placed under suspension from service until further orders.

2. During the period of suspension, the said Thiru------- will be paid subsistence allowance and dearness allowance admissible under Fundamental Rule 53 (1).

He will in addition be paid the following compensatory allowances. The head quarters of the said Thiru----- during the period of suspension shall be --------and the said Thiru ---------shall not leave the head quarters without obtaining the previous permission of the authority concerned”.

1781. (i) The subsistence allowance after the first twelve months period can be increased or decreased and the increase or decrease can be for any period and at any time. There is nothing in the rule prohibiting the competent authority from reducing the amount of the allowance for any period after the first increase or increasing it after an initial increase on the expiry of the first twelve months. The reduction or increase should be subject to the maximum laid down in the proviso to Fundamental Rule 53 (1) (ii) (a) i.e., upto 50 per cent of the subsistence allowance admissible during the period of first twelve months.

(ii) Each case of suspension shall be reviewed every twelve months to see whether the subsistence allowance shall be increased or reduced. With due reference to the responsibility of the officer under suspension for the delay in the disposal of disciplinary proceedings against him.

1782. District Registrar, shall submit to the Inspector-General of Registration a quarterly report of review of Government servants under suspension for more than a year so as to reach on or before the 5th of the month succeeding the quarter.

1783 The headquarters of a Government servant under suspension in his last place of duty. A Government servant under suspension may be permitted to change his headquarters provided the competent authority who has placed him under suspension is satisfied that such a course will not put Government to any extra expenditure like grant of Travelling Allowance.
Removal and dismissal from service

1784. If temporary civil servant is discharged or removed from service based on misconduct or any such reason, then such discharge or removal will amount to penalty and in that case, it will be necessary to comply with the provision of Article 311 (2) of the Constitution by following the procedure prescribed in Rule 17 (b) of the Classification, Control and Appeal Rules.

1785. (a) Removal from an office for such a cause as unfitness for the duties attached to it, need not usually entail any further consequences. It ought not to bar re-appointment to another office for the duties of which the person may be suited, and it should not be accompanied by any subsidiary orders which would operate as such a bar or otherwise prejudice the person in question. Simple removal from service should be, the penalty in all cases where it is not thought necessary to bar future re-employment under Government.

(b) In cases of dismissal on the other hand, the effect of the order should be to preclude the dismissed officer from being re-employed. As a precaution against the inadvertent re-employment of men who may have been dismissed, every head of an office, before entertaining an applicant in post, is required to ascertain whether he has been in Government service before, and should refer to his previous employer, if the circumstances connected with his discharge are not clear. The applicant shall be required to produce a copy of his service book or other record, and person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of the State Government is required to the re-employment of person dismissed.

(c) The dismissal of public servants should be notified in the Tamil Nadu Government Gazette. A draft notification with the following particulars along with the copies of the orders of dismissal after orders are passed on the appeal preferred by them or in other case, after the appeal time is over shall be submitted by the District Registrar to the Inspector-General wherever necessary :-

1. Father's name.
2. Residence
3. Date of birth.
4. Religion and caste.
5. Height.
6. Two marks of identification.

All notifications of dismissal of Government servants, have to be submitted to Government for publication in the Gazette.

(d) The reasons for the dismissal of a public officer shall not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in criminal court. It will be sufficient to announce that the person was dismissed from public service except in those cases in which the cause of dismissal constitutes a disqualification under the terms of the law regulating the tenure of a particular appointment, and it is for this reason necessary to couple with the announcement of the dismissal a statement of the grounds upon which it has been ordered.

1786. Cases of dismissals for inefficiency should, as far as possible, be dealt with in the same way as dismissals for misconduct or any other cause.
1787. When the work or conduct of a probationer is called in question, the question whether on the facts disclosed including any earlier proceedings the probationer should be allowed to continue on probation or not, should specifically be considered and finding recorded before any of the penalties prescribed for the rules is awarded.

Appeals

1788. A subordinate officer who may wish to appeal to a higher authority shall submit his application through his immediate superior.

All appeals, should be forwarded promptly with relevant records.

Invaliding

1789. A subordinate cannot be dismissed or removed from service on the ground of ill-health or of physical incompetence to perform his duties unless he has undergone medical examination and unless; a certificate as to his unfitness for further performance of his duties has been obtained. Whenever a public servant who is entitled to any allowance upon retirement is so certified to be unfit and removed from service, application on his behalf must at once be submitted through the proper channel.

1790. Withholding of petitions: - Petitions addressed to a hillier authority should always be transmitted by the officer receiving them, even though they are liable to be summarily rejected.

1791. No Government servant shall make representation to Minister direct or send direct to Ministers advance copies of such representations made by him; through the proper official channel. Any violation in this regard will entail the Government servant to disciplinary action to be taken against him (Order 1998).

1792. The District Registrars shall submit a quarterly return of "Cases of Detection of Corruption" in the following form so as to reach the Inspector-General on the 5th of the month following the quarter to which the return relates:-

Return for the Quarter ending----------------.

<table>
<thead>
<tr>
<th>Department</th>
<th>Number of persons involved in cases pending at the beginning of the quarter.</th>
<th>Number brought to notice during the quarter</th>
<th>Total number of persons involved(Col. 8 + 9)</th>
<th>Names of persons punished during the quarter, belong or belonged to the categories which they were joined and the nature of punishment awarded to each</th>
<th>Number of persons let off during the quarter</th>
<th>Number of persons in respect of whom cases were pending at the end of the quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>
1793. In order to watch the progress made in dealing with disciplinary cases, the District Registrars and the Inspector of Registration Offices shall submit to the Inspector-General of Registration a monthly return in the following form so as to reach him before the 5th of every month:

<table>
<thead>
<tr>
<th>District</th>
<th>Month</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Number of cases pending on the 1st of the month:</td>
<td></td>
</tr>
<tr>
<td>2. Number of cases received during the month:</td>
<td></td>
</tr>
<tr>
<td>3. Number of cases disposed of during the month:</td>
<td></td>
</tr>
<tr>
<td>4. Number of cases pending on the last day of the month:</td>
<td></td>
</tr>
<tr>
<td>5. Date from which cases included in column 4 are pending:</td>
<td></td>
</tr>
<tr>
<td>6. Whether the time limit fixed in paragraph 3 of G.O. M., No. 1274, Public (services B), dated 25th May 1967 has exceeded in any case and if so, reasons therefor.</td>
<td></td>
</tr>
<tr>
<td>7. Remarks.</td>
<td></td>
</tr>
</tbody>
</table>

CHAPTER XXXIV.
OTHER FUNCTIONS OF REGISTERING OFFICERS,

1794. When a registering officer is appointed to perform any additional functions, report of the fact that he entered upon his duties shall be submitted to the Inspector-General, through the District Registrar in the case of a Sub-Registrar, specifying the date from which the appointment takes effect. A similar report shall be submitted when an officer ceases to perform such function.

Registars of Birth, Deaths and Marriages

1795. The Inspector-General of Registration is the ex-officio Registrar-General of Births, Deaths and Marriages under section 6 of the Births, Deaths and Marriages Registration Act (VI of 1886). He is also the Registrar-General for purposes of the Indian Christian Marriage Act (XV of 1872) and, Marriage and Divorce Act (III of 1936).

1796. District Registrars and Sub-Registrars are ex-officio Registrars of Births and Deaths under section 12 of the Births, Deaths and Marriages Registration Act, 1886, for the local areas comprised within their respective jurisdiction.

1797. District Registrars are ex-officio Registrar under the provisions of Section 9 of the Parsi Marriage and Divorce Act, 1936.

1798. Registering officers who are Registrars of Births, Deaths and Marriages shall follow the rules and orders issued from time to time by the Registrar-General of Births, Deaths and Marriages. The records maintained in exercise of those functions shall be noted under a separate head in the register of records.

1799. (a) The duty of registering births and deaths under the Tamil Nadu Registration of Birth and Death Act, 1899, is ordinarily performed by the village headman. In exceptional Cases it is with the previous consent of the Inspector-General of Registration entrusted to the Sub-Registrar.

Note – The above Government Orders are published at pages 194 to 201 of Volume XXV pages 40 and 41 of Volume XXXVI, page 77 of Volume XXXVI and pages 71 and 74 of Volume XXXVII, pages 92 and 93 of Volume L of the Registration Gazette.

(C) (i) Rules 9 and 16 are as under -

"9 (1) If the Sub-Registrar of Assurances is himself the Registrar, he shall retain the registers in Forms Numbers 1, 2, 1-A and 2-A in his office and shall give and certify extracts therefrom under Section 17."

(2) (a) If the Registrar is not a Sub-Registrar of Assurances, he shall retain the registers in his custody for a period of twelve months after the close of the calendar year to which they relate. On the expiry of the period, the Tahsildar or the Deputy Tahsildar within whose jurisdiction the Village is situated, shall call for the registers. He shall then check them and transmit them within three months to the Sub-Registrar of assurances in whose division the village is situated. The Sub-Registrar shall file the registers in his office and shall give and certify extracts therefrom under Section 17.

(b) A Registrar who is not a Sub-Registrar of Assurances is not competent to give or certify extracts from the registers under the provisions of Section 17. The Tahsildar or the Deputy – Tahsildar as the case may be, shall give and certify such extracts until the registers are transferred to the Sub-Registrar of Assurances.

Provided that where the executive authority of a panchayat, has been appointed as Registrar, he shall give and certify extracts from the register of births and deaths until the register is transferred to the Tahsildar or the Deputy Tahsildar, as the case may be, under clause (a).

16 (1) The fee payable for searches and for the grant of extract under section 17 shall be as follows :-

RS. P.

(a) Search for a single entry for the first year for which the search is made 4. 00
For every additional years for which the search is continued 0. 50
(b) For granting an extract relating to each birth or death 1. 00

[Besides the fee under Clause (a)]

Note - If an applicant desires the, transmission of the extract by post, the postal charges required therefor, shall be deposited or sent by him.

(2) The extracts in regard to births and deaths shall be, granted in Forms Numbers 8 and 9.

(3) Fees for searches and fees for applications, for extracts under Section 17 shall be paid in cash

Provided that no fee shall be payable by any officer of the Government of Tamil Nadu or by any members of the staff of Estate duty circles duly authorised by their officers or any person duly authorised by the District Soldiers’, Sailors' and Airmen’s Board for; searching, or for obtaining n extract from, any register for a bonafide public purpose including the investigation of pension claim from families of deceased Indian Military personnel."

[The extracts shall be prepared in the forms prescribed on page 74 of Registration Gazette, Volume XXXVII]

1800. In the matter of search and grant of extracts from Birth and Death Registers relating to entries made prior to the extension of Act III of 1899 to the village concerned,
the ordinary procedure of granting copies of public records laid down in Board’s Standing Order No. 173 extracted below, should be followed:

173. Application for search: - Every person requiring a search to be made among the records of an office for the purpose either of inspecting a document or of obtaining copies of extracts thereof, must submit an application to the head of office stamped with a Court fee stamp of the value of twenty-five Paise. In the case of records in the custody of village officials the application should be made to the Tahsildar of the Taluk in the first instance.

Scale of Search Fee: - When the document applied for belongs to a year previous to the current calendar year, a search fee in court-fee stamps according to the subjoined scale must be affixed to the application.

(i) When the document belongs to any year prior to the calendar year but is not more than 10 years old-

(a) Fee payable for the first document or entry applied for, then for the document or entry.. 1.00

(b) Fee payable for every document or entry other than the first included in the same application and connected with the same subject.. 0.50

(c) When the applicant does not know to which of two or more years a document or entry belongs, the fee for searching the records of every year other than the first 0.50

(ii) When the document is more than 10 years old but does not relate to any year prior to 1858 Rs. P.

(a) Fee payable for the first document or entry applied for or if only one document or entry is applied for, then for that document or entry. 2.00.

(b) Fee payable for every document or entry other than the first included in the same application and connected with the same subject 1.00

(c) When the applicant does not know to which of two or more years document or entry belongs, the fee for searching the records of every year other than the first 1.00

(iii) When the document belongs to a year prior to 1859-

(a) fee payable for the document or entry applied, for or if only one document or entry applied for, then for that document or entry 5.00

(b) Fee payable for every document or entry other than the first included in the same application and connected with the same subject 2.50.

(c) When an applicant does not know to which of two or more years a document or entry belongs the fee for searching the record of every year, other than the first 2.50

Action to be taken on payment of search fees

1801. A receipt should be furnished to every person depositing a search fee and a search should then be made for the document applied for. If the document is not found, the fee will not be refunded, but the applicant will be furnished with a certificate stating that the document or entry sought cannot be found. If the document is found, the fee paid for
the search will entitle the applicant to read the document or to have it read to him, but it shall not entitle him to take a copy of the document or to make extracts therefrom.

**Calculation of charge for copies.**

1802. The rate of copying fees to be levied for the grant of copies of entries in Registers of Births and Deaths maintained prior to the introduction of Act III of 1890 is 50 Paise for every 175 words or part thereof.

Note: -(1) The copying fee of 50 Paise fixed in B.S.O. 173, when the number of words written exceeds 175 is not applicable to this case, as the extracts are granted only on plain paper and not on copy stamps and the copying fee is levied in cash and not in the shape of Stamps.

(2) A court fee table of the value of 25 Paise should be affixed to every application for a search for or the grant of copy of an entry from the Register of Births and Deaths. (3) Only a single search fee is leviable if more than one copy of the same extract is applied for in a single application.

(4) the search fee is not leviable when the applicant applies for the extract, on a date subsequent to that on which the search was completed.

(5) When another copy of an extract is required or additional copies of an extract are required by the same applicant subsequently in respect of search already made and copy granted previously such application should be treated as fresh application for search.

(6) When an application for search is made in an year affecting period partly before the introduction of Act III of 1899 and partly period after the introduction of the Act: Separate such fees for the two periods are leviable, though the search is conducted in a single calendar year. Copying fee shall be levied with reference to the after period in which the entry is found.

1803. Tahsildars and Deputy Tahsildars are required to add a certificate in the under mentioned form in the registers before their transmission to the safe custody: -

"Certified that I have examined this register and that it contains no unattested the undermentioned erasures and alterations.

Date

(Signature of Tahsildar or Deputy Tahsildar)

1804. The undermentioned instructions shall be observed in the collection and maintenance of the Registers:

(i) Each Sub-Registrar shall maintain a register in Form 99.

(ii) At the commencement of each year, the year shall be noted at the top of the register mentioned in sub-clause (i) above, and the names of all the villages for which the registers are due for the year shall be entered in column 1 of the register, two lines (one for the Register of Births and the other for the Register of Deaths.) being used for each village; and

(iii) Sub-Registrars shall, on receipt of the registers; ensure that they are in the form standardized for the purpose and that they contain the certificate required by clause (ii) supra. The correctness of the certificate shall immediately be verified by an examination of the register, page by page, and if there are any discrepancies between the certificate and the register, it shall be returned without delay for rectification to the officer from whom it was received.

NOTE.- Tahsildars and Deputy Tahsildars have been instructed that --
(1) the duty of adding the certificate referred to should not be delegated to any officer subordinate to the Tahsildar or Deputy Tahsildar;

(2) the practice of adding the certificate on a slip of paper and Pasting the slip to the registers should be stopped wherever it is in vogue; and

(3) the register should be scrutinized carefully and completely before the certificate is added and the register is transmitted to the Sub-Registrar.

(iv) On the expiry of the period of three months referred in Rule 9 (2) (a) extracted in Order 1799 (c), the Sub-Registrar shall remind the Tahsildar or Deputy Tahsildar concerned in regard to registers overdue and shall note the reminders in the register above, mentioned in Sub-clause (i).

Hence the first reminder should be issued by Sub-Registrars to the Tahsildars promptly 15 months after the expiry of the year to which the Birth and Death Registers Relate.

(v) Each Sub-Registrar shall submit to the District Registrar on the 15th September of each year, a report regarding the receipt of Registers of Births and Deaths due before the end of March of that year and their condition, and the steps taken to call for registers overdue.

(vi) Each District Registrar should review position regarding the receipt of Registers of Births and Deaths from the Revenue Department in all the Sub-Registry Offices in his district each year in September, after obtaining report from all Sub-Registrars. The Collectors concerned should be addressed for the transmission of the registers, if any, that have not been received within three months from, the date in which they were due in this department.

(vii) Apart from insisting on Sub-Registrars issuing routine reminder regularly for overdue registers, District Registrars should advice Sub-Registrars to take effective steps to get overdue registers, such as writing D.O. letters to Tahsildars, sending an Assistant or Junior Assistant to Taluk Offices concerned, when feasible.

(viii) In cases in which registers are not received within a period of two years from the date on which they are due, that is within a period of three years and three months after expiry of the year to which the registers relate, Sub-Registrars may stop issuing routine reminders, and instead address Tahsildars to state, If it can be presumed that the registers were not available for transmission to Registration Department and on receipt of Tahsildars reply confirming the presumption, a note should be made in the Register of Receipt and Disposal of Birth and Death Registers, quoting Tahsildar's letter, that the registers were not available in Taluk Office for transmission and no further action need be taken by Sub-Registrars in regard to the registers, the letter of the Tahsildars being preserved [Clause (ix)].

(ix) The covering letter of the Tahsildar forwarding the birth and death register or a true copy thereof, in case the said letter is required to be returned, in original, should be preserved in the office and the number and date of the Tahsildar's letter should be noted in the Remarks column of the register maintained under clause (i) above.

All correspondence relating to the transmission of registers of births and deaths from the Revenue department and their receipt in the Sub-Registry Office, shall be filed in a separate file book which shall be preserved permanently.

(x) The District Registrar shall, during his inspection of a sub-office, examine the registers of births and death lodged in the office and report upon their condition and
whether the Sub-Registrar has paid attention to the rules in the matter of their receipt and safe custody District Registrars shall During their annual inspection of Sub-Registrar offices, also personally check whether all the registers received after the last inspection are in existence, whether the entries in the record registers are properly made as laid down in the Standing Orders and whether the correspondence relating to the receipt of the registers is properly preserved, and add a certificate in this regard under separate heading in Part I of their inspection reports.

(xi) The registers shall, when received, be brought to account in the register of permanent records, under a separate head. The entries need not be renewed annually but the names of the villages where the Act is in force, shall be set out in column 1 of the latter register and, as each, year's registers of births and deaths are received, the year alone shall be entered in columns (2) and, (3) against the village concerned.

1805. The Sub Registrar shall affix the seal of his office to the extracts granted by him under section 17 of the Act from the births and deaths registers in his custody.

1806. The Personal Assistant to the Inspector-General of Registration is empowered to certify copies of entries in registers maintained, by the Registrar General of Births, Deaths and Marriages. (G.O. Ms. No, 942, Home, dated 24th March 1966.)

1807. On the question raised as to whether the mere production of an extract from register of death was sufficient proof without any further proof of the said document

"Held, section 17 of the Tamil Nadu Registration of Births and Deaths Act (III of 1899), provided that any person may obtain an extract from the register of births and deaths and clause (2) of the section provided that all extracts given under the section shall be, certified as provided in section 76 of the Indian Evidence Act (1) of 1872) and might be produced in proof of the entries of which they purport to be copies, The record of death would be an entry made in a public Register as required by the Evidence Act. The register would be covered by the language, of section 35 of the Evidence Act. The register of death was a public document and in ordinary circumstances be conclusive of the matter. The rejection of the document (death register extract) by the learned Subordinate Judge was erroneous”.

“If there was any controversy about the death register extract mere production of the said extract would not be sufficient. But in the present case there had been no such controversy”.(Copy of the judgement of the Madras High Court is second appeal No. 197 of 1962.)

1808. (a) The list, of returns to be obtained and submitted by the District Registrars to the Registrar-General of Births, Deaths, and Marriages are given in Appendix XI.

(b) When a District Registrar is unable to submit a complete: Consolidated return to the Registrar-General due to the non-receipt of returns and periodicals from persons who are not subordinates of the department, the District -Registrars shall report the following particulars when submitting the items to the Registrar-General so that there may be record in Registrar-General's office as to the extent of such defaults and information as to particulars of action taken by District Registrars to obtain the returns from the defaulters :-

(i) Description of the return and period to which relates ;
(ii) Number of persons :
(a) From whom the return is due in the district.
(b) From whom the returns were received and submitted or included in the consolidated return

(c) from whom the returns were not received;

(iii) Particulars of action taken to obtain the overdue returns, from persons included in items (ii) (c).

c) the above instructions will apply to all returns which District Registrars have to obtain from other officers such as Commissioners of Municipalities, Tahsildars, Indian Christian Marriage Registrars, Licensees and Ministers and Executive Officers of the Temple appointed as Hindu Marriage Registrars.

Indian Christian Marriage Act.

1809. All Marriage Registrars under the Indian Christian Marriage Act, 1872 shall maintain proper Register of fees and receipt books for fees realized and appropriated by them. The Marriage Registrars shall enquire themselves with those Registers and books at their own cost.

1810. The following instructions are issued in regard to the sale of the books and forms under Indian Christian Marriage Act:

(1) The books and forms should be stocked at District Registrar's Offices and sold to the public at the prices noted below:

(ii) Books and forms may also be supplied, by post on payment by the applicants of actual postage required therefor plus 15 Paise towards packing and stationery:

(iii) A separate stock book should be maintained for the saleable books and forms in Form Old No. C.F. 345, New No. C.F. 165;

(iv) A cash account book should be maintained in the form in Order 1812. Total balance on hand should be struck in this account at the close of every day in which there are sales of forms and the balance, should be included in Account H daily, by opening a column separately for the purpose before the column headed “Total” in Account H.

(b) The amount realized by sale of books and forms should be remitted under the head “XLIX. - Stationary and Printing-Provincial-Sale of Publications”.

Remittances of these collections should be made on the dates on which the other office collections are remitted;

(v) Indent for these books and forms should be sent triennially to the Registrar-General on 1st April.

(vi) A quarterly statement in the form prescribed in Order 1813 should be submitted by District Registrars to the Registrar-General for quarters ending 31st March, 30th June, 30th September and 31st December by the 10th of April, May, October and January.

(vii) District Registrars should inform all Marriage Registrars, Licensees, Episcopally Ordained Ministers and Priests of the Churches of Rome, England and Scotland in their districts of the availability of the books and forms, in their offices for sale and of the prices of each of the books and forms and that they may purchase their requirements of the books and forms from District Registrar's offices.

1811. A list of salable Books and forms under the Indian Christian Marriage Act, 1872 is furnished below:
<table>
<thead>
<tr>
<th>Serial</th>
<th>Description</th>
<th>Number of</th>
<th>Price per unit</th>
<th>Total Amount Reared</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Marriage Register Book (I.C.M.Act-8)</td>
<td>1.25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Marriage Register Book with counterfoil (I.C.M.Act-4)</td>
<td>3 50</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>True extract from the Register Book of Marriages. (I.C.M Act-8.A)</td>
<td>0.02</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Certificate of Marriage (I.C.M Act-5)</td>
<td>0 03</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Notice of Marriage (I.C.M.Act-I.)</td>
<td>0.03</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Marriage Notice Book (I.C.M Act-I.A)</td>
<td>1 50</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Certificate of receipt of Notice (I.C.M.Act-2)</td>
<td>0 04</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>&quot;Nil&quot; Certificate of Marriage (I.C.M.Act-9)</td>
<td>0 02</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1812. The cash account referred to in Order 1810 shall be in the following form:

**CASH ACCOUNT RELATING TO SALE OF INDIAN CHRISTIAN MARRIAGE ACT FORMS.**

<table>
<thead>
<tr>
<th>Description of Number of</th>
<th>Price per</th>
<th>Total Amount</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date book or form.</td>
<td>book or</td>
<td>form realized</td>
<td>Remarks.</td>
</tr>
<tr>
<td></td>
<td>form sold</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

1813. The quarterly statement referred to in Order 1810 (i) shall be in the following form:

**QUARTERLY STATEMENT IN RESPECT OF SALE OF BOOKS AND FORMS UNDER THE INDIAN CHRISTIAN MARRIAGE ACT, 1872.**

<table>
<thead>
<tr>
<th>Serial</th>
<th>Description of Number of</th>
<th>Balance of</th>
<th>Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Remarks:</td>
<td>book and forms forms sold</td>
<td>forms in</td>
<td>realized by sale</td>
</tr>
<tr>
<td>number</td>
<td>during the quarter</td>
<td>of forms during</td>
<td></td>
</tr>
<tr>
<td>during the quarter</td>
<td>of forms during</td>
<td>of forms during</td>
<td></td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

Rs. P.

Instructions for the guidance of ministers of Religion licensed under Section 6 of the Act.
1814 (i). General: - Ministers of Religion licensed under section 6 of the Indian Christian Marriage Act have to solemnize marriages between parties whether Indian Christians or other Christians (including Anglo-Indians) in accordance with the provisions laid down in Part III of the Act.

(ii) Procedure for solemnizing marriages -Whenever a marriage is intended to be solemnized by a licensee under section 6 of the Act, one of the persons to the intended marriage has to give notice to the Minister of Religion in the form prescribed in the first schedule to the Act. The notice should contain the particulars mentioned in section 12. If the marriage has to be solemnized in a Church, publication in the Church has to be done according to the provisions of section 13 and if it is to be solemnized in a private dwelling place the publication has to be made in the Marriage Registrar's Office as per section 14.

If one of the parties to the marriage is a minor (for definition of minor see section 3), the notice has to be given publicity as laid down in sections 15 and 16. Before a marriage is solemnized a certificate under section 17 is necessary (section 25). The certificate of notice and declaration mentioned in section 17 has to be given only after one of the parties to the intended marriage appears before the minister and makes a solemn declaration in accordance with section 18. The issue of certificate under section 17 is subject to the conditions mentioned in the proviso to that section. The certificate should be if the form contained in the second schedule to the Act or to the like effect (section 24)

In the case of minors, the consent of father or if he be dead and if there is no guardian the consent of the mother is necessary as per the provisions of section 19. The provisions to be followed, in respect of issue of certificate, under section 17 in the case of minors are laid down in sections 20 to 22, which also lay down the procedure to be followed, if persons who are authorised to prohibit the issue of the certificate send notice of such prohibition to the minister. After the issue of the certificate by the minister, the marriage may be solemnized between the persons therein described, according to such form of ceremony as the minister thinks fit to adopt, provided that the marriage is solemnized in the presence of at least two witnesses besides the minister (section 25). Due regard should be had to the provisions of Section 10 in respect of the time for solemnizing marriages.

Whenever a marriage is not solemnized within two months after the date of the certificate issued by such minister such certificate and all proceedings (if any) thereon are void; and no minister should proceed, to solemnize the said marriage until new notice has been given and a certificate thereof is issued (section 26).

(iii) Registration of Marriages and submission of returns - (a) Marriages of Christians other than Indian Christians solemnized by ministers licensed under section 6 have to be registered immediately after the solemnization thereof by the person solemnizing the marriages in duplicate, in the Marriage Register book kept for the purpose that is to say in the book which is printed so as to have an original and also a certificate in the form of a counterfoil (section .32). The entries in the book have to be signed by the persons

Solemnizing the Marriage, the Parties to the marriage and also by two credible witnesses. Every entry has to be serially numbered (section 33). Immediately after registration the counterfoils have to be separated from the marriage register by the licensee and they have to be sent to the Marriage Registrar of his district, i.e., within one month from the time of the solemnization. The Marriage Registrar, in turn, should keep copies of these certificate in a separate marriage register of his own and forward the certificates
(with his initials and date) to the Registrar-General at the end of every month through the District Registrar of Assurances concerned. The provisions of sections 34 to 36 in the above matter have to be carefully followed by the licensees (under section 6) and the Marriage Registrars.

(b) Marriages of Indian Christians solemnized by licensees under section 6, are not registered in duplicate. They are registered in a separate marriage register book prescribed for that purpose in the form in schedule IV to the Act. Once in every quarter, i.e. immediately after the 1st of January, April, July and October in each year, true extracts of the entries of marriages registered in the register book should be forwarded to the Registrar-General through the District Registrar of Assurances concerned. The extracts should be authenticated in the following form:-

“I --- do hereby certify that the foregoing returns are true and faithful copies of all entries of marriages between Indian Christians registered during the quarter ending in the register Book of such marriages kept at in the district of--------“.

When no such marriages have been registered in any quarter a report to that effect should be forwarded to the Registrar-General through, the District Registrar of Assurances.

(c) Licensees under section 6 have to maintain two distinct marriage registers, one for registering marriages between Indian Christians and, the other in duplicate form, for other Christians, for each district. These marriage registers should be sent to the Registrar-General for safe custody, as soon as they are completed through the District Registrar concerned,

(iv) Fees chargeable by Ministers licensed under section 6 - The fees to be charged by Ministers licensed under section 6 are as follows: - Rs. P.

(a) For receiving notice of marriage under section 12  1 00
(b) For publishing a notice of marriage under section 13  2 00
(c) For making a search in any marriage register or for certificate or duplicate -
   (i) for any periods not exceeding one year  1 00
   (ii)for every additional year over which the search may extend  0.25
(d) For the grant of a copy under his hand of any entry in the name  7.00
(Provided that no fee shall be levied for any such search or copy from any soldier, sailor, non-commissioned officer or petty officer in the case of entries relating to themselves or their families.)

Instruction for the guidance of Marriage Registrars appointed under section 7 of the Act

1815. (i) General -- Marriage Registrars appointed under section 7 of the Indian Christian Marriage Act, have to solemnize marriages between parties whether Indian Christians or other Christians in accordance with the provisions laid down in Part V of the Act.

(ii) Procedure for solemnizing Marriages -- In the case of a marriage intended to be solemnized by or in the presence of a Marriage Registrar, appointed under section 7, one of the parties to the intended marriage has to give notice in the form l in the first schedule to the Act or to the like effect to the Marriage Registrar of the district within which the parties have dwelt. If the parties dwell in different districts, such notice should be given to the Marriage Registrar of each district. The notice should contain all the
particulars mentioned in section 38. The notice should be published according to the procedure detailed in section 39. The Marriage Registrar has to file all such notices and keep them in his office. He should also keep copies of such notices in a book called the Marriage Notice Book as required by section 40. This book is open to inspection by any persons free of charge. The certificate of notice and oath mentioned in section 41 should be given on request to the party who gave the notice, only after one of the parties to the intended marriage makes oath as detailed in section 42. The grant of the certificate of notice and oath is further governed by the conditions prescribed in the proviso to section 41. The provisions of section 19 will apply to every marriage solemnized under this part of the Act when either of the parties to the marriage is a minor (see section 41). The meaning of minor is given in section 3 of the Act.

(iii) Any person whose consent to a marriage would be required under sections 12 and 41 may enter a protest against the issue of the Marriage Registrar’s certificate, by writing any time before the issue of such certificate, the word “forbidden” opposite to the concerned entry in Marriage Notice book and by subscribing thereto his or her name and address and locus standi. When such protest is entered, the Marriage Registrar should not issue the certificate until he has examined into the matter of the protest, and is satisfied that it ought not to obstruct the issue of the certificate for the said marriage or until the protest has been withdrawn by the person who entered it (section 44).

(iv) When a Marriage Registrar acting under section 44, is not satisfied that the person forbidding the issue of the certificate is authorized by law so to do, the said Marriage Registrar should apply, where his district is within any of the towns of Calcutta, Madras and Bombay, to a Judge of the High Court, or if such district be not within any of the said towns then to the District Judge concerned. The further procedure on this point is detailed in section 48. After the issue of the certificate mentioned in section 41 or, where notice is required to be given under the Act to the Marriage Registrars for different districts, after the issue of the certificates of the Marriage Registrars for such districts, marriage may, if there be no lawful impediment to the marriage of the parties described in such certificate or certificates, be solemnized between them, according to such form and ceremony as they think fit to adopt. But every marriage should be solemnized in the presence of some marriage registrar (to whom shall be delivered the certificate or certificates aforesaid) and of two or more credible witnesses besides the marriage Registrar. And in some part of the ceremony each of the parties should declare as follows to the like effect –

“I do solemnly declare that I know not of any lawful impediment why (AB) may not be joined in matrimony to (C.D)”

And each of the parties should say to the other as follows or to the like effect –

“I call upon these persons here present to witness that I (A.B) to take the (C.D) to be my lawful wedded wife (or husband)” (section 51). Section 10 prescribes the hours of the day during which marriages have to be solemnized.

1816. Whenever a marriage is not solemnized within two months after the copy of the notice has been entered by the Marriage Registrar, as required by section 40, the notice and the certificate, if any, issued thereupon, and all other proceedings connected therewith are void (section 52) and no person shall proceed to solemnize the marriage nor shall any Marriage Registrar enter the same until new notice has been given and entry made and certificate thereof given at the time and in the manner aforesaid.
1817. Registration of marriages and submission of returns --(a) For the registration of Marriages solemnized by them or in their presence, Marriage Registrars should maintain two marriage registers as indicated below : -

(i) One register has to be kept for recording entries relating to marriages of Christians other than Indian Christians. This register (which should be in the form in the fourth schedule to the Act) has both original and duplicate (certificate) forms, (as in the case of the marriage register of Christians other than Indian Christians maintained by licensees under section 6) and the Marriage Registrar, after registration, should separate the duplicate (certificate) and transmit it to the Registrar-General at the end of every month. Both the forms, i.e., original and duplicate (certificate) should be signed by the persons, if any, by or before whom the marriage was solemnized, by the Marriage Registrar present whether the marriage was solemnized by him or not, by the parties to the Marriage and by two credible witnesses (section 54).

(ii) Another register in the form in the IV Schedule to the Act has to be maintained for entering marriages of Indian Christians with reference to section 59.

(iii) Two registers mentioned in items (i) above after completion should be sent to the Registrar-General for safe custody through the District Registrars of Assurances concerned.

(b) Besides the registers mentioned above, one marriage register has to be also kept (with reference to sections 54 and 35 of the Act) for keeping copies of entries of Marriages other than marriages of Indian Christians solemnized by, licensees under section 6 (in the Marriage Registrar's district) and forwarded to the Marriage Registrar for transmission to the Registrar-General.

(c) In the case of marriages of Indian Christians the Marriage Registrar has to send extracts from the Register of Marriages registered by him, duly authenticated in the form specified in Order 1814 (iii) (b) under the heading “Instructions for the guidance of ministers of religion licensed under section 6 of the Act” (for each quarter) as soon as possible after the 1st of January, April, July and October in each year. The extracts have to be sent to the Registrar-General of Births and Deaths and Marriages through the District Registrar of Assurances.

1818. Fees chargeable by Marriage Registrars -The fees chargeable by Marriage Registrars are as follows :-

(a) For receiving a notice of a marriage under section 38  1 00
(b) For publishing a notice of marriage under section 39  2 00
(c) For issuing a certificate under section 41  5 00
(d) For the entry of a protest against the issue of a certificate under section 41  10 00
(e) For registering a marriage under section 54  3 00

(Provided that a Marriage Registrar may at his discretion, remit any part not exceeding three fourths of the, fees leviable by him in favour of any person who appears to him to be in indigent circumstances.)

(f) For making a search in any register of marriage or for any certificate or duplicate of certificates under the Act:-

(i) for any period not exceeding one year  1 00
(ii) for every additional year over which the search may extend. 0 25

(g) For the grant of a copy under his hand of any entry in the same 1 00

(Provided that no fee shall be levied for any such search or copy from any soldier, sailor, non-commissioned officer or petty officer in the case of entries relating to themselves or their families.).

Instructions for the guidance of persons licensed under section 9 of the Act

1819. (i) General - Persons licensed under section 9 of the Act are authorized to solemnize marriages only between parties both of whom are Indian Christians. License under section 9 should, therefore, take particular care to ensure that both the parties to the marriage are Indian Christians. They should follow the provisions in Part VI of the Act only. No notice of marriage is necessary in these cases.

(ii) Procedure for certifying marriages - Section 60 lays down that every marriage between Indian Christians applying for certificate shall be certified under Part VI of the Act, if the following conditions are fulfilled and not otherwise:

1) The man to the intended marriage should not be under 18 years of age and the woman to the intended marriage should not be under 15 years of age;

2) Neither of the persons intending to be married shall have a wife or husband living; and

3) In the presence of a person licensed under section 9 and of at least two credible witnesses other than such person, each of the parties shall say to the other “I call upon these persons here present to witnes that I (A. B) in the presence of Almighty God, and in the name of our Lord Jesus Christ do take thee (C. D) to be my lawful wedded wife (or husband) ”, or words to the like effect.

Consent of the parent or guardian is required, if either of the parties has not completed his or her eighteenth year. Without this consent no marriage can be certified; unless it appears that there is no person living authorized to give such consent. The provisions of section 10 should be observed as regards the time for solemnizing marriages.

(iii) Registration of marriages and submission of return --Under Part VI of the Act one marriage register (required under section 62), should be maintained and on its completion, it should be sent to the Registrar-General for safe custody through the District-Registrar concerned. If the licensee registers marriages in more than one district, a separate register should be maintained for each district. The register should be in the form in the fourth schedule to the Act. True extracts from the register books of marriages duly authenticated in the form specified above under the heading “Instructions for the guidance of ministers of religion licensed under section 6 of the Act” should be sent to the Registrar-General of Births, Deaths and Marriages (Order 1814 (iii) (b), Madras through the District Registrar concerned as soon as possible (for each quarter) after the 1st day of January, April, July and October each year.

(iv) Fees chargeable by a person licensed under section 9. - Fee chargeable by a person licensed under section 9 are as follows: -

(a) For granting a certificate under section 61 (prescribed in section 61) 0 25
(b) For making a search in any register of marriages-

(i) for any period not exceeding two years 0 50

(ii) for every additional year over which the search may extend 0 15

(iii) for the grant of a copy under his hand of any entry in the same 0 25

1820. The District Registrars shall be guided by the instructions in Orders 1815 to 1819 while clarifying any doubts from the licensees.

**Custody of the Registers, Forms and other Documents**

1821. Under the existing orders, a licensee who desires to resign his office or who is about to leave the station or district in which he has exercised his functions should report the circumstances to the Marriage Registrar or the Magistrate (Collector) of the district as the case may be, and make over to him or to a duly authorized successor the marriage registers and all forms and other documents appertaining to his office. In the event of the death of a Licensee, the District Registrar should take steps to secure the registers and other documents in consultation with the District Magistrate (Collector) or the Marriage Registrar, Madras. To enable the District Registrar to take action as mentioned above the District Magistrate (Collector) and the Marriage Registrar, Madras, should communicate promptly to the District Registrar concerned the information received by them regarding the death, resignation or change of residence of licensees.

**Inspection of the Registers**

1822. The District Registrars while inspecting the Sub-Registry Offices in their districts, should utilize the occasion for the inspection at any convenient place of the registers of the licensees residing at or near the station where they halt.

1823. District Registrars shall along with the inspection of registers of licensees, inspect also once a year the registers of Episcopally Ordained Ministers outside the Churches of England, Scotland and Rome in their districts, and make a brief report to the Registrar-General. The churches which observe episcopal ordination are (i) Evangelical Lutheran Mission (Tamil); (ii) Danish Mission and (iii) Methodist Episcopal Church,(Madras). The District Registrars, may address the heads of the above Missions, viz.,(i) the Bishop of Tranquebar Tamil Evangelical Lutheran Mission. Tranquebar, (ii) The President, Danish Missionary Society, Nellikuppam; and (iii) The Minister, Methodist Episcopal Church, Vepery, Madras, if necessary, for any information they may require regarding the Episcopally Ordained Ministers in their districts.

1824. All District Registrars shall submit to the Registrar-General on, or before the 1st April every year, a correct and an up-to-date list of licensees under the Indian Christian Marriage Act, in their districts as corrected up to 31st March of the Year. To the list should be appended particulars as specified below in four separate sections :-

Section I.—Names of persons whose licences were revoked or cancelled during the year ending with the 31st March.

Section II Names of persons to whom licences were granted during the said year.

Section III. Names of persons transferred from the district to other districts and dates of transfer in the said year.

Section IV.—Names of persons transferred from other districts to the district in the same period.

In each of the sections, authority for each entry should be quoted, furnishing particulars of the Government Order, Registrar-General’s proceedings etc
1825. (i) Particulars of periodicals due from District Registrars to the Registrar's General and the dates on which they are due and the dates on which the District Registrars should obtain the returns from the Registrars of Marriages, Births and Deaths and others are given in the Appendix XL.

(ii) District Registrars should remind the Marriage Registrars and others concerned for the returns, promptly and systematically. In cases where there is no response to the reminders, however, the District Registrars may presume the returns due to be "Nil" and report accordingly to the Registrar-General.

1826. A quarterly report containing the salient features of the Registration of the Births, Deaths and Marriage Registration Act, 1886 and allied Acts in the forms prescribed below should be submitted to the Registrar-General for the quarters ending with June, September, December and March on or before 5th of the month succeeding each quarter positively (i.e., before the 5th July, October, January and April respectively)

Salient features of the administration of the Births, Deaths and Marriages Registration Act, 1886 (Central Act IV Of 1886) and allied Acts for the quarter ending 19.

I. Births and Deaths

<table>
<thead>
<tr>
<th>. no</th>
<th>Name of the Act</th>
<th>During the quarter in current financial year</th>
<th>During the quarter in previous financial year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Numb of births of aliens registered</td>
<td>Numb of deaths of aliens registered</td>
</tr>
<tr>
<td>2</td>
<td>Municipal Acts</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Cantonment Act 1994</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tamilnadu registration of births and deaths Act 1899</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Births ,Deaths and Marriages Registration Act VI of 1886</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total of the quarter</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

II. Indian Christian and Parsi Marriages.

<table>
<thead>
<tr>
<th>. no</th>
<th>Name of the Act</th>
<th>Number of marriages registered during the quarter in current financial year</th>
<th>Number of marriages registered during the quarter in previous financial year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
1827. (a) The District Registrars, Joint Sub-Registrars of District-Registrar's Office and the Sub-Registrars have been appointed as Marriage Officers under the Special Marriage Act, 1954, within their respective jurisdiction.

(b) The Special Marriage Act, Tamil Nadu Special Marriage Rules, 1954 amendment to Tamil Nadu Special Marriage Rules, and the Rules to regulate proceedings under Special Marriage Act, have been republished at pages 9, 35, 51 and 77; of R.G. 1955.

1828. The parties to the intended marriage should have completed the ages mentioned in clause (c) of section 4 of the Special Marriage Act, at the time of making of the declarations under section 11 of the Act and solemnization of marriage. It is not necessary that they should have completed the ages at the time of filing of the notice of marriage.

1829. The Marriage officers should send copies of notices under section 6 (3) of the Special Marriage Act, 1954 to both the Sub-Registrar, and the District Registrar having jurisdiction over the place of permanent residence of the party.


1831. Where one of the parties to the marriage is residing abroad, the Marriage officer in India shall send copy of the notice for publication under section 6 (3) to the Marriage officers abroad as found in the list, in Order 1830 for publication and reply if any, through the Inspector-General of Registration.

1832. In respect of copies of the certificates of marriages celebrated in other forms (entered under Section 16 of the Special Marriage Act, 1954), the date to be entered at the end of the certificate should be the date on which the marriage was celebrated as furnished in the applications made under Section 16 of the Act and not the date at which the certificates have been signed by the Marriage Officer.

1833. While solemnizing marriages under the Special Marriage Act, 1954, in the District-Registrar's office during the absence of the District Registrar, the Joint Sub-Registrar or the Senior Joint Sub-Registrar where there are two or more Joint Sub-Registrars the officer shall designate himself and sign as "Joint Sub-Registrar (exercising the powers of the Marriage officer).

1834. The provisions of section 9 (1) of the General Clauses Act is applicable in calculating the period of 30 days, as required by Section 7 (fl.) of the Special Marriage Act, 1954 and the date of filing shall be excluded.

1835. The nominal index to the Marriage notice Book (Vide Rule 4 (c) of The Special Marriage Rules, 1954) and the book of applications for registration of marriages,
under, Section 16 of the Special Marriage Act 1954, should be maintained in the following form:

(1) Form of index to Marriage notice Book

<table>
<thead>
<tr>
<th>Names of parties</th>
<th>Date of filing of the notice</th>
<th>Page number</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

(2) Form of index to the book of applications under Section 16.

<table>
<thead>
<tr>
<th>Name of parties</th>
<th>Date of filing of the application</th>
<th>Page number</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

1836. (a) Copies of declarations made under Section 11 of the Special Marriage Act, 1954, may be granted to parties (other than the bride and bridegroom) if such parties have an interest in the matter and if in the opinion of the Registrar-General, they are reasonably necessary for the protection of such interest.

(b) The fee leviable for grant of copies mentioned in clause (a) above is regulated by clause (vii) of rule 10 of the Tamil Nadu Special Marriage Rules, 1954.

1837. An application for a copy of an entry from Marriage Notice Book [Rule 10(vi) (a) of the Tamil Nadu Special Marriage Rules, 1954] and an application for a copy of an entry from Marriage Certificate Book [Rule 10 (vi) (a) of the above rules] should not be considered as involving search if applied for at the time of notice of solemnization or registration of marriage as the case may be, and no search fee under Rule 10 (ix) of the above rules should be levied in such cases.

1838. A Register of Fees in the form given below should be maintained in regard to the collections under the Special Marriage Act. The balance of collections on hand at the close of the day, in the Register of Fees maintained under the Special Marriage Act should be entered in Account H daily.

Register of fees under the Special Marriage Act.

<table>
<thead>
<tr>
<th>Date</th>
<th>Particulars (i.e., from whom received, for what purpose, etc.)</th>
<th>Amount of fee collected</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

1830. A register of Marriage officers under the Special Marriage Act, 1954 shall be maintained at each District Registrar's office in the proforma given in appendix XJ, IX.

A separate volume shall be maintained for each calendar year, the particulars of all Marriage officers in the district should be entered in the register at the commencement of every calendar year, and the receipt and submission of the quarterly returns and the annual inspections should be entered and watched in the register.

1840. Sub-Registrars should submit a monthly Report of Progress of Works in the form given in Appendix L to the District Registrars by the third of subsequent month, District-Registrars should review the Reports of Progress of Work and consolidate them, and submit a monthly consolidated Report of Progress of Work for their District in the form given in Appendix LI to the Registrar-General by the tenth of the subsequent month.

1841. The records of all the Marriage officers shall be inspected by the District Registrar once in every calendar year at the time of the annual inspection of the Sub-Registry Office concerned.

**Hindu Marriage Act**
1842. (1) Marriage Registrars.- The Government, in G.O. Ms No 633, Home, dated 28th February 1967, have appointed all Sub-Registrars. (appointed under the Registration Act) as Marriage Registrars within their respective jurisdictions and all Executive Officers appointed under the Tamil Nadu Hindu Religious and Charitable Endowments Act as Marriage Registrars in respect of marriages solemnized in their respective temples.

(ii) All District Registrars have been appointed Marriage Registrars within their respective jurisdiction. (G.o. Ms. No. 2868, dated 13th December 1969).

1843. Sign board and notice board.-- Sign boards required to be put up in the Office under rule 4 of the Hindu Marriage Rules should bear inscriptions as follows:--

Thiru (name) Registrar of Hindu Marriages. (Name of Sub-Registry Office or Temple (Place).

Working hours: 10-30 a.m. to 5 p.m.

1844. (i) The procedure to be followed in registration of marriages is laid down in rules 5 to 13. These provisions should be strictly followed by all the Marriage Registrars.

(ii) The procedure of applying for registration of marriages before their solemnization under Rule 5-A does not supersede the procedure of applying for registration after solemnization of marriages under Rule 5. Thus, both the procedures will be in vogue.

(iii) On receipt of an application under Rule 5-A, the Marriage Registrar should ascertain from the party where the marriage is proposed to be registered-at the office or at a place outside the office. If the party desires to have the marriage registered at the office he should be advised to come to the office for the purpose during office hours, preferably before 3-30 p.m. with the other party and the witnesses on the date of the solemnization of the marriage, after the marriage is solemnized.

(iv) If the party desires-s that the marriage should be registered at a place outside the office, the Marriage Registrar should obtain from the party an application in writing in this behalf collecting the private attendance fee of Rs. 10. The Marriage Registrar] should then fix a suitable time in consultation with the party for his attendance at the private place on the date of solemnization of marriage and inform the party in writing by means of a letter, of the place and time at which he would be making the private attendance for the registration of the marriage. An office Copy of this communication should be maintained by the Marriage Registrar and the acknowledgment of the party for the letter delivered to him should be obtained in this office copy. No Sub - Registrar should make the private attendance during office hours. Private attendance for this purpose should be made only on holidays or out of office hours on working days. The hour at which a private attendance is made should not be unreasonable.
(v) Applications received under Rule 5-A should be numbered in the same series as applications under Rule 5, and they should be filed in the same file of applications for registration of marriages.

(vi) When the parties who applied for registration of a marriage under Rule 5-A appear before the marriage Registrar at office or at the private place along with their witnesses for the registration of the marriage, they should be required to present a declaration in Form 1-B duly filled in. The Marriage Registrar should scrutinize the declaration and if it is order, he should then proceed to register the marriage in his Marriage Register.

(vii) The declarations obtained from the parties should be filed in the file of applications for registration of marriages along with other papers relating to the marriage. A note attested with date by the Marriage Registrar should be entered on every declaration indicating the number and year of the application for registration of the marriage to which it relates. The declarations should be preserved permanently along with the applications for registration of marriages.

(viii) If for any reason, a marriage for the registration of which an application has been presented under Rule 5-A, is not registered on the date of solemnization of the marriage, the Marriage Registrar should enter a note regarding such non-registration of the application and record the papers. In such a case, if the parties appear on a subsequent date after the solemnization of the marriage and request for its registration, the Marriage Registrar may proceed under Rule 5 obtaining from them a fresh application for registration of marriage in Form 1. Fees of Rs: 5 for registration of the marriage should not be levied for a second time in such cases, and the fee originally paid for the application under Rule 5-A can be utilized for the marriage solemnized subsequently with the application under Rule 5, provided the parties are identical and the applications are in respect of the same marriage. The two applications under Rules 5 and 5-A in such cases should be linked together with suitable cross reference attested with date by the Marriage Registrar.

(ix) In Marriage Register Book in the entry of marriage, reference should be given to the application number concerned.

1845. (a) Particulars of fees levied and action taken thereon shall be endorsed on every application for marriage and the entries so made shall be attested by the Marriage Registrars with date. When the marriage is registered, reference to the marriage number should also be entered on the application.

(b) Copies of applications for registration of marriages filed after the expiry of three months submitted under rule 5 should be submitted by marriage Registrars to the District Registrar having jurisdiction over the Marriage Registrar.

1846. In a Registration office in which, there are two or more Sub-Registrars appointed as Marriage Registrars it would suffice if only a single set of registers, accounts and records are maintained. The responsibility for the proper maintenance of the records and accounts and prompt submission of returns to the District Registrar will be that of the senior of the Sub-Registrars.

1847. The provision of section 6 (4) of the Hindu Marriage Act contemplates consent of the guardian being dispensed with only in cases of absence of any such person as is referred to in sub section (i). The word “absence” is used in the sense of “non-existence” and not in the sense of “physical non-appearance” of a guardian where there is such a guardian. Rules 8(iii) and 10 of the Tamilnadu Hindu Marriage (Registration) Rules
1967 make it obligatory on the part of the Marriage Registrar to obtain the signature of
the guardian in token of consent in all cases where the bride is underaged and there is a
guardian as defined in section 6(1)

1848. Searches and Copies :- (i) All applications for searches and copies received
shall be assigned a "S. No" for each search applied for and a "C. No." for each copy
applied for immediately on receipt of the applications and the prescribed fees for the
searches or copies and these numbers shall be in a separate series for ,each calendar year.

(ii) The particulars indicated in Appendix L (ii) shall be endorsed on every
application for search or copy.

(iii) Copies may be returned by post at the request of the applicants provided duly
stamped addressed envelopes for the return of the copies are produced or sent by the
applicants,

1849. Private attendance :- (i) Marriage Registrars may attend at private residences
for the registration of marriages. as provided in Rule II.

(ii) The fee of Rs. 10 collected for private attendance may be appropriated by the
Marriage Registrars concerned [Rule 16 (iv)]. Entries relating to private attendance fee
collected should be entered in the Register of Fees in red ink. The private attendance fee
collected may be appropriated by the Marriage Registrars directly and it need not be
remitted into the treasury. Across columns (6) and (7) of the Register of Fees, the date of
appropriation of the amount by the Marriage Registrar should be entered.

(iii) The endorsements indicated in Appendix L (iii) should be made on the
application for private attendance.

1850. Accounts, collections and remittances :- (i) The rates at which fees are to be
levied for work done under the Act and Rules are prescribed in Rule 16. All fees collected
should be brought to account in Register of Fees. In regard to private attendance fees
collected, the concerned entries in Register of Fees shall be made in red ink.

(ii) Receipts should be granted as prescribed in Rule 17 for all fees received.

(iii) The application number (in respect of applications for marriages) and the
search number and copy number (in respect of applications for searches and copies) should
be entered in the Register of Fees and in fee receipts.

(iv) Remittances of collections should be made by Marriage Registrars, Sub-
Registrars and Executive Officers of Temples, into Government Treasuries or State Banks
as the case may be on the dates on which other collections of their offices are remitted and
also on the last day of each treasury month.

(v) The collections made shall be remitted into the treasury or State Bank under the
head “XXI. Miscellaneous Departments - d. Miscellaneous-Fees under Hindu Marriage
Act, 1955”.

(vi) The chalans for the remittances shall be prepared in duplicate. The original
chalans received back from the treasury or bank after remittance shall be examined by
Marriage Registrars to satisfy themselves that the particulars of the remittances are
correctly endorsed at the treasury or bank. The chalans shall be preserved, tagged together
in chronological order.

(vii) All Marriage Registrars should submit to the District Registrars a statement of
fees realised and remitted in the form given in Appendix L (iv) within three days of close
of each treasury month. If no collections or remittances were made in a month a 'Nil' return should be submitted.

(viii) Marriage Registrars who are Sub-Registrars shall enter the balance of collections on hand at the close of day in Account H of their offices daily, in a column to be opened for the purpose in the account, before the column headed “Total”. The column shall bear the heading “Hindu Marriage Act”

(ix) All Marriage Registrars should submit copies of all entries made in an account month in their Register of Fees to the District Registrars for audit on or before the third of the subsequent calendar month.

(x) All Marriage Registrars should submit a monthly report of progress of work in the form given in Appendix L (v) to the District Registrars by the third of the subsequent month.

1851. Copies of entries in Marriage Registers -- All Marriage Registrars should submit copies of entries in the Hindu Marriage Register maintained by them for quarters ending 31st March, 30th June; 30th September and 31st December by the 5th April, July, October and January respectively to the District Registrars. The copies of the entries should be accompanied by the certificates prescribed in Rule 18. The District Registrars should submit the copies of entries received from all Marriage Registrars in their district to the Inspector-General by the 20th of April, July, October and January.

1852. Seals, books, forms and stationery - (i) All Marriage Registrars may obtain their requirements of books, forms and stationery from District Registrars concerned. District Registrars will indent for and supply the requirements of books, forms and stationery of Marriage Registrars in their districts annually.

(ii) Even if there is delay in the initial supply of seals, to a newly opened office the marriage officer may proceed with the registration of marriages and receive applications for searches and copies. Seals can be affixed to the records concerned after they are received by the Marriage Registrars.

1853. Duties of District Registrars.- (i) The District Registrars shall exercise supervision and control over all Marriage Registrars in their jurisdiction.

(ii) The District Registrars shall maintain a list of Marriage Registrar& in the district corrected up-to-date in the form specified in Appendix L (vi).

(iii) Accounts maintained by Marriage Registrars shall be audited and disposed of at District Registrar's offices in the same manner as the quarterly audit of accounts of Sub-Registrar's offices.

(iv) District Registrars shall on receipt of the statements of fees realised and remitted into treasuries consolidate them for the district and have the figures verified at the treasuries and submit a copy of the consolidated statement of fees realised and remitted into the treasuries for the district to the Registrar-General by the fifth of the subsequent month. A certificate of reconciliation of figures with the treasuries shall be submitted by the District Registrars to the Registrar-General by the 20th of the month.

(v) The report of progress of work received from Marriage Registrars should be reviewed at the District Registrar's offices in the same manner as Reports of Progress of work relating to original work received from Sub-Registry offices are reviewed. A consolidated report of progress of work for the whole district in the Form given in Appendix L (vii) should be submitted by an District Registrars. to the Registrar-General by the tenth of the subsequent month.
(vi) The records maintained by the Marriage Registrars should be inspected by District Registrars or Inspectors of Registration offices once in a calendar year. The inspections will be done at the time of the regular annual inspection of the Sub-Registry offices by the District Registrars. The marriage records of the Sub-Registrar concerned and of the Executive Officers of Temples located in the sub-district will be inspected at the time of the annual inspections of a Sub-Registry office. The inspection reports should be submitted to the Registrar-General by the District Registrars after obtaining the explanations of the Marriage Registrars concerned within a month from the date of inspection. The questionnaire given in Appendix XLVII shall be followed for the inspection.

1854. A quarterly report containing the salient features of the administration of the Hindu Marriage Act, 1955 in the form prescribed in Appendix L (viii) should be submitted to the Registrar-General for the quarters ending with June, September, December and March on or before 5th of the month succeeding each quarter positively (i.e., before the 5th July, October, January and April respectively).

Societies Registration Act

1855. The powers of the Inspector-General of Registration under the Societies Registration Act have been delegated to the District Registrars.

1856. Reminders should be issued to societies in the following form for the filing of the overdue list of members of the governing body, and should also be sent to the personal address of the President or Secretary whoever was in charge of the affairs of the society in the last list on records:--

Sir

The list of members of the governing body of your society last filed with me is one for the year ----, and list for the year----is overdue, the filing of which please expedite in view of the circumstances set out in paragraphs I to IV of the enclosure specified below:--

2. My letter No.-----dated calling for the above overdue list remains unanswered, If no reply be received to this reference on or before---- the society would be deemed to be not in existence without any further communication from this office.

[Note -Delete paragraph 2 if not applicable]

(Enclosure.)

"(I) Section 4 of the societies Registration Act, 1860 (Act XXI of 1860) requires that:--

Once in every year, on or before the fourteenth day succeeding the day on which according to the rules of the society, the annual general meeting of the society, is held, or if the rules do not provide for an annual general meeting, in the month of January a list shall be filed with the District Registrar of the names, address and occupation of the governors, council directors, members of the committee or other governing body then entrusted with the management of the affairs of the society.

(II) The list referred to above should state clearly, (1) The name of the society at top, (2) the particular year to which the list relates, and (3) the names with their occupations other than their designation in the society as president, etc., and address of the members of the governing body for the particular year and should bear the signature with date of an officer of the society.
(III) For each year (calendar year) a fresh (separate) list made up as per item II above should be filed even though there may not be any change in the list from the one filed for the previous year.

(IV) If a society omits to file a list for any year without assigning satisfactory reasons for the non-filing it stands liable to be treated as having, become defunct, when its records will be destroyed in due course. The society will, thereafter, cease to exist so far as the Societies Registration Act, 1860, is concerned.

1857. No society should however, be treated as defunct unless a registered notice acknowledgment due, is sent in the complete form as set out. in Order 1856 allowing at least a month's time for the filing of the ****.

1858. (i) When a society is treated as defunct, a note of the fact shall be entered in red ink in the "Register of Societies " below the last entry relating to that society.

" The list of governing body members of the society not having been received for the years ------- in spite of reminders issued on .and final notice by registered post with acknowledgment due having been issued on to the President/Secretary, the society is treated as defunct in District Registrar's order No.--------,dated -------".

(ii) If on a future date. the society is restored, the fact shall also be entered in the Register of Societies; thus:-

Restored in Registrar's Order No.--------, dated-------- .

(iii) As all the powers of the Inspector-General of Registration under the Societies Registration Act have been delegated to the District Registrar, the restoration of the defunct, societies to the Register of Societies may be ordered by the Registrar themselves, when the over-due lists under section 4, are received and application is made for restoration. There is no need for any reference. to the Inspector-General of Registration.

1859. The District Registrars should be guided by the following interpretation in the matter of Registration under the Societies Registration Act, 1860.

The interpretation of the meaning. of the word" person" occurring in section 1 of the Societies Registration Act, 1860, can be based: On the definition of that word in the General Clauses Act and that the word "person" in the Societies Registration Act would include all natural persons as well as artificial persons like the Corporation or Company or any body of individuals whether incorporated or not".

Again, the formal method by which the meaning of particular term occurring in a statute not defined in that statute and. not also judicially construed and in respect of which the General Clauses Act 1897, cannot apply is by taking into account the meaning of that term as given in the judicial dictionaries. The word “person” is defined in certain judicial dictionaries as follows:-

"Words and Clauses - Judicially defined" by R. Burrows.- “Person” when used in a legal sense. is an apt word to describe a corporation as well as a natural person. Royal Mail Steam Packet Co. v. Braham (1877) 2 App. Case 381 P.C per cur at page, 386.

Stround's Judicial Dictionary-" Person " (I) Prima facie the word “Person” in a public statute, includes a corporation as well as natural person (per Selborne, C. Pharmaceutical Society v. London and Provincial Supply Association. 5 App. Ca. 857:

See also R.B. Gardner, Cowp. 79; Cortis v. Kent Water Works Co., 7B & C. 314;Meath & Winchester 3 Bing N.C. 207). Interpretation Act, 1889 (52 and 53 Vinct. c. 63) ss. 2.19).
The word, "person" may very well include both a natural person (a human being) and an artificial person (a corporation). I think that in an Act of Parliament unless there be something to the contrary, probably I would not like to pledge myself to that it ought to be held to include both.

1860. No change in the name of a society should be permitted except as ancillary or as a consequence of the alteration of purposes of a society or on amalgamation under Section 12 of the Societies Registration Act. When such a change in the objects and name of a society is permitted, the procedure prescribed in Section 12 of the Societies Registration Act should be strictly followed and the change should be approved and confirmed at two general body meetings of the society in the manner prescribed in the section. In such a case, the amendments to the Memorandum of Association of the Society should be obtained and filed by the District Registrar and the change in the name of the society should be recognised only on the filing of the amendment to the memorandum of association.

Advocate-General's opinion.

"Societies registered under the Societies Registration Act XXI of 1860 are the creatures of the statute and have only such powers as it confers expressly or by necessary implication. There is no rule that whatever is not prohibited by the statute on express terms is permitted to them."

"Section 12 of the Societies Registration Act XXI of 1860 does not, it is true, authorizes a change of names but it confers the right to alter the memorandum by extension of the purposes of the society and also the right of amalgamation of societies. The extension of the purposes may involve an alteration of the names; and the amalgamation of Societies must involve an alteration of name or at least a surrender by one Society of its name. To that extent alteration of names is necessarily implied by the Act. The result is that it cannot be said that a change of name is in no case permitted by the Act, merely because section 12 does not refer to it among the things permitted: A change is permitted, but only as ancillary to, or as a consequence of, the alteration of purposes or an amalgamation under Section 12 of the Act."

1861. The name of a Society can be only the name that appears in the memorandum of Association of that Society under Section 2 of the Societies Registration Act 1860 and none else. "When the name of a society is entered in Tamil the proper procedure is! To transliterate the Tamil name in English as "Virudhunagar Ooratchi Onriyam Nadunilaipalli Arambapalli Asiriyarkal Union, Virudhunagar" While entering the name of a society given in Tamil, in the certificate of registration or in any record of the concerned society, the name should be transliterated in English as: stated above and should pot be translated into English.

Firms.

1862. The District Registrars in the State of Tamil Nadu have been appointed Registrars of Firms for the purposes of the Partnership Act within the limits of their respective jurisdiction under the Registration Act,. 1908 (Central Act XVI of 1908).

1863. The District Registrar of Madras shall also exercise the functions of the Registrar of Firms under Sections 60 to 67 of the Indian Partnership Act, 1932 (Central Act IX of 1932), in respect of all the firms in the State of Tamil Nadu which were registered prior to the 1st January 1966.
1864. The District Registrars of Madras, Vellore, Madurai, Ramanathapuram East and Pudukottai shall also exercise the functions of the Registrars of Firms under Section 60 to 67 of the Indian Partnership Act, 1932, (Central Act IX of 1932) in respect of the firms registered during the period from 1st January 1966 to the 31st January 1968 in the registration districts as they existed before the 1st February 1968, of Madras, Chingleput, North Arcot, Madurai, Ramanathapuram and Pudukkottai respectively.

1865. The Joint Sub-Registrars, or, where there are two or more Joint Sub-Registrars, the senior Joint Sub-Registrars, in the office of each District Registrars functioning under the Indian Registration Act, 1908 (Central Act XVI of 1908) in the State of Tamil Nadu, are empowered to be the Registrars of Firms for the purposes of the said Indian Partnership Act and they shall exercise their powers and perform. Their duties within the limit of their respective jurisdiction of the District Registrars under the said Registration Act.

Provided that the Senior Joint Sub-Registrar in the office of the District Registrar of Madras shall also exercise the powers and perform the functions of the Registrar of Firms under Sections 60 to 67 of the Indian Partnership Act, 1932 (Central Act IX of 1932) in respect of all the firms in the State of Tamil Nadu which were Registered prior to the 1st January 1966;

Provided further that the Joint Sub-Registrar or the Senior Joint Sub-Registrar where there are two or more Joint Sub-Registrars, in the Offices of the District Registrars of Madras, Vellore, Madurai, Ramanathapuram East and Pudukkottai shall also exercise the powers and perform the functions of the Registrars of firms under Sections 60 to 67 of the Indian Partnership Act, 1932 (Central Act LX of 1932) in respect of the firms registered during the period from the 1st January 1966 to the 31st January 1968 in the registration districts as they existed before the 1st February 1968 of Madras, Chingleput, North Arcot, Madurai, Ramanathapuram and Pudukkottai respectively:

Provided also that the Joint Sub-Registrar or the Senior Joint Sub-Registrar where there are two or more Joint Sub-Registrar, as the case may be, shall exercise their powers and perform their duties as the Registrars of Firms, only, when the District Registrars appointed under the Registration Act are absent from the headquarters or on leave or on tour.

1866. The question as to how far the Use of the word "National " as a part or the name under the Indian Partnership Act attracts the provisions of the Emblems and Names (Prevention of Improper Use) Act, 1950 is explained below:

" The word National in the names of firms/association, etc is by itself not prohibited under the Emblem and Names (Prevention of Improper Use) Act, 1950 nor does the use of the word National per se indicate Government patronage within the meaning of item 7 of Schedule to the Act.

Legally, therefore, there may not be any objection to the word "National" being used in the names of the firms, etc., from the point of view of the Emblems and Names (Prevenion of Improper Use) Act, and the Indian Partnership Act but if the name as a whole containing the word "National" is suggestive of Government patronage or connection with Government body, etc., then its use is not permissible under item 7 of the schedule to the Act read with section 3 thereof. The question whether in the name of a firm the word "National" is suggestive of any Government patronage or, connection with the Government is a question of fact and should be decided by the State Governments, who are responsible for administering the Indian Partnership Act, after consideration of the
entire circumstances of the case as to whether the name as a whole is suggestive of Government patronage. State Government may also, keep in view the instruction contained in the Late Department of Company Law Administration letter No. 2178/60-PB, dated the 20th January 1961, addressed to all State Governments while taking a decision; (R.G. .1961-Page 208)

1867. District Registrars and the Senior Joint Sub-Registrars of the offices should carefully study the Indian Partnership Act, 1932, the Tamil Nadu Partnership (Registration of Firms) Rules, 1932, the Tamil Nadu Partnership (Fees) Rules, 1932, and the Indian Partnership (Tamil Nadu Amendment) Act, 1965 and attend to their duties as Registrars of Firms as laid down therein:

Functions of Registrar of Firms

1868. The functions that a Registrar of Firms has to perform are primarily the following:

(i) (a) Receipt of applications for registration of firms and checking them
    (Section 58):
(b) Registration of Firms (Section 59)
(c) Preparation of Indexes to the Registers of Firm's (Rule 8)
(d) (i) Sending acknowledgments of registration and documents (Rule 9)
(ii) (a) Recording of alterations in firms, names and principal places of business
    (Section 60)
(b) Noting of closing and opening of branches (Section 61);
(c) Noting of changes in names and addresses of partners (Section 62);
(d) Recording of changes in and dissolution of a firm (Section 63);
(e) Rectification of mistakes (Section 64);
(f) Amendment of Register by Order of Court (Section 65);
(iii) (a) Inspections and searches in registers and filed documents (Section 66);
    and
(b) Grant of copies (Section 67)

Firms registered prior to 1st January 1966

1869. The Registrar of Firms., Madras (District Registrar, Madras) will attend to all work relating to firms allover the State, registered prior to 1st January 1966. Persons who wish to file notices, etc., or inspect records or obtain copies of entries relating to such firms at other offices should be directed to deal with the District Registrar Madras in regard to all such matters.

1870, The District Registrars may use, standardised forms, for notes and drafts (keeping sufficient cyclostyled copies with them) to quicken the pace of disposals. Many of the mistakes commonly noticed in the applications for registration and the notices of change, and dissolution, etc will be found mentioned in, the standardised drafts meant for communication to parties. However, the District Registrars should note that the items of review are not exhaustive and ,that it is their responsibility to see that the ,documents filed are in order.
Jurisdiction.

1871. A District Registrar may register firms whose principal or subsidiary places of business lie within his jurisdiction (Section 58). Factors such as residence of parties, etc., are not the criteria for jurisdiction,

Names of firms

1872. The District Registrars shall pay special attention to the provisions of the “Emblems and Names (Prevention of Improper Use) Act of 1950” and the schedule thereto. On no account should any firm be registered whose name infringes the provisions of the said Act. Similarly the provisions of section 58 (3) of the Indian Partnership Act should also be strictly enforced.

1873. Sub section (1), of section 7 of the Banking Companies Act, 1949 as amended by the Banking Laws (Miscellaneous Provisions) Act, 1963 reads thus:

No Company other than a Banking Company shall use as part of its name any of the words “Bank”, “Banker” or “Banking” as per clause (d) of sub-section (1) in section 5, of the Banking Companies Act, 1949. Company means any company, which may be wound up under the Indian Companies Act. Any unregistered company may be wound up under the Companies Act [Vide sub-section (1) of section 583 of the said Act.] The term "unregistered company." includes any partnership consisting of more than 7 members as per clause (b) of Section 582 of the Companies Act, 1956.

Thus a Partnership firm having more than 7 members will come under the definition of “Company” in Section 5 (1) (d) of the Banking Companies Act. Therefore a partnership with more than 7 partners has to be deemed to be a Company" for purposes of sub- section (1) of section 7 of the Banking Companies Act, 1949. The prohibition to use the words "Bank" "Banker " or ".Banking" .in the name of a firm, contained in sub section (1) of section 7 of the Banking Companies Act, 1949 will not therefore apply to partnership firms having 7 or less partners (i.e.) there is no objection to Partnership firm with 7 or less Partners using such words in its. name under section 7 (1). It should also be noted Ithat as per section 7 (2) no Partnership firm shall use in its name any of the words “Bank”, "Banking " or" Banking Company".

Fees

1871. (i) Fees are to be levied for operations under the Act according to the scale given in Schedule I in the Indian Partnership (Tamil Nadu Amendment) Act, 1965 and the Tamil Nadu Partnership (Fees) Rules, 1932.

(ii) If any certified copy of acknowledgment of registration, etc, is required by any part to be sent by post-registered or ordinary the request may be complied with, levying the amount required for actual postage plus 15 Paise towards cost of stationery used. No copy need be sent by post service unpaid. Under section 66 (1) of the Indian Partnership Act, 1932, no search fee is leviable for an application for a copy of entry from the register of firms applied for at the time of registration of the firm.

Indexing

1875. In preparation of indexes the following instructions should be observed :-

(i) The names of firms should be indexed under the concerned alphabets. In the names of a firm beginning with " The " or " Messrs ", these words should be ignored, and the firm indexed with reference to the next word.

(ii) The indexes should be test checked by the District Registrar.
Indent

1876. All forms required by the District Registrars in regard to work in the Firms Section should be obtained by indent; annually from the Director of Stationery and Printing, Madras. The indents should be submitted to the Inspector-General for counter-signature and transmission to the director of Stationery and Printing, Madras by the 1st March each year.

Saleable forms

1877. (i) The District Registrar should stock and sell to public saleable forms, namely Forms I to VI under the Indian Partnership Act. The sale price of each of the forms is 3 Paise at present.

(ii) Forms may be sent by post levying amount required for factual postage plus 15 Paise towards cost of stationery used.

(iii) It is not obligatory for parties to use the printed forms, notices, etc prepared in typed or written in manuscript may also be accepted provided they contain the Prescribed particulars.

Accounts

1878. (i) The following accounts should be maintained in regard to work in the Firms section:--
1. Cash Account (New C.F. 51)
2. Suspense Account.
3. Account for searches and copies (New C.F. 5).
4. Cash Account relating to sale of form.
5. Consolidated Abstract of Accounts.
Specimen forms of the accounts are given in Appendix L (ix).

(ii) The balance of collections of firms section on hand at the close of the day as entered in the consolidated abstract accounts shall also be ledgered in Account H of the office.

(iii) (a) The fees realised for Registration of firms, filing notices of change, granting copies, etc., should be remitted under the head: -
"XXVI. Miscellaneous Departments- (b) Administration of the Indian Partnership Act, 1932 - Fees for Registration and Miscellaneous Receipts".

(b) The amounts realised by sale of forms would be remitted under the head: -
"XLIX: Stationery and Printing - Sale of forms."

(1) The expenditure on salaries of staff, if any, and on service postage relating to work under the Indian Partnership Act should be debited to the following head: -
"XXVI. Miscellaneous Departments::-(b) Administration of Indian Partnership Act, 1932-Pay of Establishment and other charges.

Correspondence

1879. Applications for registration, notices, copies, etc., received, If found to be defective, should be returned ' N. Dis.' for corrections with a suitable endorsement. All correspondence relating to Firms should be attended to expeditiously, and the District-Registrars should see the no inconvenience is caused to the public on account of delays in
their offices. The District Registrar should ensure this by means of a Daily Progress Report [Specimen form given in Appendix L (1)].

1880. A file entitled “File of list of records under Indian Partnership Act, 1932, destroyed or transferred” shall be maintained in all District Registrar's Office.

1881. A copy of the list of records kept under the Indian Partnership Act and that are either transferred to other offices of destroyed, prepared at the time the transfer or destruction takes place shall be filed in the file mentioned in Order 1882, in order to facilitate, easy reference to transferred and destroyed records. The above file shall be preserved permanently.

1882. Records relating to dissolved firms may be transferred to Temporary Records Register under the head “Records preservable for 5 years”. All documents filed (including papers relating thereto) under the Indian Partnership Act in respect of each firm should be kept in a separate file (called R.F. file). In the Personal Register an entry reading “filed in R.F file, regarding Firm No.-------of ----, may be made in such cases.

1883. A petition protesting against the registration of a firm under the Indian Partnership Act, 1932 is chargeable to a Court fee of Re. 1 with reference to Article 10 (K) (i) of Schedule II to the Tamil Nadu Court fees and Suits Valuation Act, 1955.

1884. On a question as to how the unused non-judicial stamp paper sent to a party but returned undelivered by post office and lying unclaimed is to be disposed of when it could not be returned it was decided that it shall be destroyed as per instruction in Standing Order 122 (ii) at page 420 of the stamp Act 1953 edition

**Monthly return showing the state of work**

1885. All District Registrars should submit a monthly return in the form given in Appendix L (ix) showing the work done in regard to “FIRMS” in their offices along with their monthly return showing state of work on the last day of the month.

**Inspection**

1886. The Inspector-General will inspect the work regarding firms also in District Registrar’s offices at the time of his annual inspection of District Registrar's Offices.

**The Tamil Nadu Chit Funds Act**

1887. (i) The officers specified in column: (1) of the Table below have been appointed to be the, officers specified in the corresponding entries in column (2) thereof for the purpose of discharging the duties imposed upon the Director of chits, the Inspecting Officers and the District Registrars by or under the Tamil Nadu Chit Funds Act and the rules made thereunder; as the case may be within the local limits of their respective jurisdictions under the Registration Act 1908 (Central Act XVI of 1908)

<table>
<thead>
<tr>
<th>(I)</th>
<th>(2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Inspector-General of Registration Madras</td>
<td>Director of Chits</td>
</tr>
<tr>
<td>2. District Registrars of Registration Districts in the State of Tamil Nadu</td>
<td>Inspecting Officers.</td>
</tr>
<tr>
<td>3. Sub-Registrars in the State of Tamil Nadu</td>
<td>Chit Registrars</td>
</tr>
</tbody>
</table>

(ii). The Director of Chits is assisted by the additional Director of Chits at Head Quarters.
iii) Where there are more than one Sub-Registrar in respect of any area in an office, the junior most Sub-Registrar shall discharge the duties imposed upon the Registration under the said Tamil Nadu Chit Funds Act, 196t.

1888. The following instructions in regard to the administration of the Tamil-Nadu Chit Funds Act, are issued for the guidance of Registrars of Chits and Inspecting Officers.

1) Only one chit shall be allowed to be conducted under a set of by-laws; that is, there must be a separate set of by-laws for each chit.

2) On the receipt of an application for the registration of by-laws, the District-Registars shall, as soon as possible, scrutinize the by-laws and ensure that all the particulars required to be furnished by Rule 3 have been embodied; and that the by-laws are not repugnant to the provisions of the Act and the Rules. Special care shall be taken to see that information regarding items (14) and (15) in Rule 3, is included in the by-laws. Any errors or omission should be got corrected or supplied, as the case may be, in both the copies of the by-laws which shall thereafter be compared and a note to that effect made at the end in the duplicate copy and signed and dated by the Registrar. The certificate of registration shall be then endorsed on both copies of the by-laws.

3) A brief note shall be entered at the top of the application as regards, the nature of its disposal, i.e. whether the by-laws were registered or refused registration, giving the number and year of Registration or refusal.

4) If registration of the by-laws is refused, the registration fee levied shall be refunded after obtaining the sanction of the inspecting Officer for the refund as laid down in Rule 44.

5) Every order of refusal to register by-laws shall be numbered serially in a separate series for each calendar year.

6) A proper acknowledgment for the receipt of the duplicate of the by-laws and the certificate of registration or order of refusal shall be obtained from the Foreman in cases where the Registrars does not send them by post.

7) The order of refusal shall be brief and shall indicate clearly the specific reason or reasons on account of which the by-laws are refused to be registered mentioning the relevant section or sections of the Act contravened, infringed etc. The date of communication of the order of refusal shall also be endorsed on the application for registration in the copy of the order or refusal sent to the Foreman, a note regarding the time within which an appeal may be filed under section 54, shall be entered.

8) When, under Rule 9, the Registrar specially orders that an amendment shall take effect from a date other than the date of registration, the following shall be added in the certificate of registration of the amendment :-

“I also order, under Rule 9 that the Amendment shall take effect from....”.

9) No serial number need be assigned to the certificate of registration of an amendment to the by-laws, but such a number shall be assigned to the refusal order, if an amendment to the by-laws is refused to be registered.

Chit agreement and certificate under Section 7

1889. (1) The chit agreement shall be checked with the concerned by-laws to ensure that it is not at variance with any of the provisions contained in the by-laws. The chit agreement shall be further checked to ensure that it contains full and complete particulars on the points specified in section 5 and rule 11. It may also contain such other
terms and conditions as may be mutually agreed upon by the Foreman and the subscribers. The Registrar shall satisfy himself that the terms are not contrary to the provisions of the Act and Rules. Any defects noticed shall be got rectified by the Foreman, who shall be required to attest all corrections.

(2) It should be verified that all the subscribers and the foreman have signed the agreement. The certificate of commencement of business shall not be issued till the copies of the agreement signed by all the subscribers and the foreman have been received and filed by the Registrar.

3) The chit agreement may be executed separately by each subscriber or jointly by all subscribers or a group of subscribers. Each such agreement shall be sent in duplicate by the foreman with the fee prescribed to the Registrar in whose office the by-laws have been registered for filing.

4) The chit agreement shall be filed with the file of records of the chit after endorsing particulars prescribed in Order 1901 on the original and duplicate copies of the agreement which shall be compared. A note regarding the comparison of the original with the duplicate shall be entered by the Registrar on the duplicate before the chit agreement is filed. A separate note shall be entered on the original in regard to the return of the duplicate agreement to the foreman.

5) If the chit agreement is found to be defective, the Registrar shall return it pointing out the defects with a view to the errors, omissions, etc. being rectified.

6) Whenever a certificate under section 7 is to be issued; two copies thereof (in Form. No.II) shall be prepared. One copy shall be retained as office copy with the records of the chit and the other shall be issued to the party.

**Minutes of Proceedings of a Drawing**

1890. (1) As soon as a copy of the minutes of proceedings of a drawing is received for filing it shall be checked to see if it is filed in time, and it contains all the particulars required to be furnished under Section 10 and Rule 14. The Registrar should particularly scrutinize whether security has been taken by the Foreman for the disbursement of the prize amount to the concerned prized subscribers. He shall also see that the prize amount remaining unpaid has been promptly deposited in the approved bank. If he is in doubt in regard to the deposit of amounts by the Foreman under Sections 14, 21 (3), 22 and 25 or about the amounts withdrawn by the Foreman from the bank, the Registrar shall call upon the Foreman to produce the pass book or other evidence (to be specified by the Registrar) and verify it.

(2) The Registrar may not refuse outright to file the copy of the minute if they are deficient in any particular. He shall return the copy of the minutes pointing out the omissions and require the Foreman to, supply the omissions, etc., and resubmit the copy before a certain date (to be fixed by the Registrar). If the Foreman fails to comply with the direction, actions should be taken under section 46 (2). If the Foreman declines to supply the omissions or rectify the defects and seeks to file the copy of the minutes the Registrar shall refuse to file it. He shall record in his copy of the minutes a brief order setting forth clearly the reasons for not filing it. Copy of the order of refusal shall be communicated immediately to the Foreman.

**Security offered by the Foreman under Section 12 of the Act**

1891. (a) A Foreman offering security for the proper conduct of a chit shall be required to make an application to the Registrar in the following form:
Application for permission to furnish security to conduct a chit --

(1) Name and address of the applicant.

(2) Age and occupation.

(3) Chit amount (if a grain chit, market value).

(4) Details of immovable properties offered as security.
   --------------------district
   --------------------Sub-District.
   --------------------village
   --------------------S. No. area, etc.

(5) Right of the applicant over the property.

(6) Market value of the property.

(7) Details of prior encumbrances, if any, on the property.

(8) Details of all movable and immovable properties belonging solely to the applicant (to be shown separately).

(9) Whether the applicant has any debts and if so, the amount of any such debts and to whom they are due.

(10) Whether the applicant has conducted any chit before and if so, whether there is any subsisting liability under it.

(11) Details of money Government securities or other movables offered as security.

I am appending herewith:
(i) Two copies of the indenture of mortgage to be executed by me in favour of the Registrar.
(ii) The original documents in support of my title to the property offered as security, (to be listed); and
(iii) in the case of immovable property, an encumbrance certificate regarding the property for the past 24 years.

I hereby declare that the information and particulars furnished herein are true and correct to the best of my knowledge and belief.

Station:

Date:

Signature of Foreman

Decision of the Registrar.

Signature of Registrar.

(SEAL)

Received back a copy of the approved draft indenture of mortgage.

Station:

Date:

Signature of the Foreman.

The application shall contain full and correct particulars of the property offered as security.
(Q) If immovable property is offered as security, the foreman shall be required to furnish with his application: -

(i) an encumbrance certificate in respect of the property for a period of 24 years immediately preceding the date of application; and
(ii) the documents of title to the property.

(c) If the Registrar is in doubt in regard to the value of the immovable property offered as security he may write to the Tahsildar for information on the point.

(d) If the security offered is accepted as sufficient by the Registrar, he shall record in writing on the application of the foreman a certificate in the following form and inform the foreman that the security has been accepted:

Certificate of sufficiency of security. In the case of : -

(i) SECURITY of immovable property :- I hereby certify that the valuation of the properties as given in the draft indenture of mortgage and trust by the Foreman Thiru/Thirmathi/Selvl subscriber-foreman is correct and that the indenture can be accepted as security under section 12/section 23 of the Tamil Nadu Chit Funds Act, 1961

Station : -
Date : -
Signature of Registrar.
(SEAL)

(ii) Cash security : - I hereby certify that I am satisfied that the amount of &. Specified in the draft security bond has been deposited in an approved Bank and transferred in my favour and, that the security can be accepted under section 12/section 23 of the Tamil Nadu Chit Funds Act, 1961.

Station : -
Date : -
Signature of Registrar.
(SEAL)

(iii) Government securities :- I hereby certify that I am satisfied that Government securities of the value (market. or face value, whichever is less) of Rs : have been transferred in my favour as security in accordance with the provisions of section 12/section 23 of the Tamil Nadu Chit Funds Act, 1961 and that the security can be accepted.

Station :
Date :
Signature of Registrar
(SEAL)

(4) Security of movable property : -I hereby certify that the movable Property gold/silver/Jewellery made of valued , in the draft security bond has been deposited in an approved bank and that the security can be accepted under section 12/section 23 of the Tamil Nadu Chit Funds Act, 1961

Station :
Date

Signature of Registrar.

(SEAL)

(e) Refusal to accept security: If the Registrar refuses to accept the security offered by the foreman, he shall record his reasons for such refusal in writing and communicate a copy of the order to the foreman. A note should be added to the copy indicating the time within which an appeal may be preferred to the Director of Chits against the order.

1892. The Registrar shall obtain an acknowledgement for his communication sent to the approved Bank under rules 16 (1) and 17 (2). The acknowledgement shall be filed along with the Bank pass Book or receipt as the case may be, mentioned in the above rules. These documents shall be secured in the iron safe or cash chest of the office.

1893. In the case of security offered in the shape of Government securities, the Registrar shall deposit the securities in the nearest Sub-Treasury. The receipt for this deposit shall be secured in the iron safe or cash chest of the office.

1894. If immovable property is offered as security, the Registrar shall scrutinize carefully the mortgage deed to be executed by the foreman. The certificate of commencement of business sanctioned in section 7 shall not be issued till the mortgage deed is received after registration under the Registration Act, and filed by the Registrar. The Registrar shall ensure that the mortgage deed has been attested by at least two witnesses before it is registered under the Registration Act.

1895. When substituted security is offered the Registrar shall, before following the procedure prescribed in rule 18, direct the foreman to have the particulars given in the by-laws regarding the property offered as security amended suitably.

**Scrutiny of Records by Chit Auditor**

1896. The Chit Auditor should pass in review, the accounts receipts and vouchers maintained by the foreman under rules 23 to 25 and report to the Registrar any infringement of the provisions of the Act and the rules on the part of the foreman. The Registrar shall thereupon call, under the provisions of section 37, the accounts and books, if necessary, from the foreman. If he finds that any of the serious irregularities mentioned in section 56 have been committed by the foreman he should submit a detailed report to the Director of Chits through the inspecting officer.

1897. Prompt action shall be taken by the chit auditor to audit the accounts and the balance sheet when the application of the foreman for the audit of balance sheet is received from the Inspecting Officer.

**Transfer of rights of subscribers**

1898. (i) If the Registrar files a copy of the entry in the register relating to the substitution of any subscriber by the foreman, he shall watch for the receipt of the chit agreement signed by the substituted subscriber to be filed as per the note under item 3 (e) in rule 3.
(ii) The foreman shall be required to have the notice referred to in sub-section (1) of section 20 served either personally or by registered post, obtaining an acknowledgment in either case.

**Transfer of rights of foreman**

1899. (i) A foreman intending to transfer his rights under sub-section (1) of section 26 shall be required to apply in writing to the Registrar for sanction, furnishing a list of non-prized and unpaid prized subscribers as on the date of the application.

(ii) The Registrar shall thereupon give notice in writing to the non-prized and unpaid prized subscribers calling for objections to be filed within fourteen days from the date of issue of the notice.

(iii) Statements of the persons objecting to the transfer shall be recorded on loose sheets of paper. The deposition of each person shall be read over to him and his signature obtained below it. The fact that it was read over to him and acknowledged by him to be correct should be entered as a note below his signature and the same authenticated by the Registrar with date.

(iv) After the enquiry into the objections is over, the Registrar shall draw up an order containing a summary of the evidence and his decision. The result of the enquiry shall be communicated to the foreman and to the objectors, if any, forthwith. In the communication to the objectors, it shall be indicated in case the application of the foreman is allowed that an application under sub-section (2) of section 26 may be made to the Inspecting Officer against the decision of the Registrar. If as a result of the enquiry, the Inspecting Officer refuses to comply with the request for the transfer of the rights of the foreman, the order shall be communicated to the parties concerned informing them that an appeal will lie to the Director of Chits under section 54.

1900. Under section 26 (1), a transfer of the right of a foreman to receive subscriptions from only prized subscribers can either be sanctioned or refused to be sanctioned by the Registrar. If the request for sanction for such a transfer is rejected, an appeal will lie to the Director of Chits under section 54 (1), any non-prized or unpaid prized subscriber may make an application to the Inspecting Officer under Sub-section (2) of section 26.

**Filing and acknowledgment of documents**

1901. (i) Whenever any document, required by the Act to be "filed" with the Registrar is filed, the Registrar shall make an endorsement in the document in the following form and authenticate it with his signature:-

- Number and year of registration of the by-laws of the chit to which the document relates.
- Nature of the document.
- Date of filing.
- Signature of the Registrar.

(ii) Memorandum of acknowledgment shall be issued to the foreman in the prescribed form whenever he files any document required to be filed by the Act.

**Inspection and grant of copies.**

1902. Inspection and copies of chit records maintained by the Registrar shall be allowed or granted only if the applicant is a subscriber or foreman of the chit concerned.

**Refunds of fees**

1903. (i) A file shall be maintained in which shall be filed all office copies of vouchers relating to refunds.
(ii) Refund of fees may be made from the permanent advance of the office provided the amount to be refunded is small.

(iii) The treasury rules relating to refunds of revenue shall be carefully observed in the matter of refunds of fees levied.

**Accounts and remittance of collections into treasury**

1904. The Registrar shall maintain the following accounts in the form prescribed therefor and shall write them up himself personally:


(3) Account L: Consolidated abstract account showing the balance on hand of cash and collections under the, Tamil Nadu Chit Funds Act according to the Accounts J and K.

1905. The accounts shall be written up immediately an amount is received; a proper receipt for the amount, shall be issued immediately on receipt except where the amount, is not credited to Government straightaway but is kept in the suspense account. All amounts received by money order shall in the first instance be brought to account in the suspense account, K in the receipts side and credited thereafter to the daily account of fees received after showing the amount so credited, In the disbursement side of the suspense account.

1906. A statement of receipts under the Tamil Nadu Chit Fund Act shall be submitted to the Inspecting Officers immediately after the chalan is received back from the treasury after the last remittance in each account month.

1907. All the collections of each day ledgered in Account J, shall be remitted into the Treasury or the State Bank as the case may be on the days on which the collection under the Registration Act are remitted. The remittance need be made if the amount to be remitted, is less than Rs. 5. Total collections under the Chit Funds Act shall also be taken into consideration for making at non-treasury stations special Remittances of collections under the Registration Act.

1907. (i) The amount shall be remitted in a separate chalan in duplicate under the prescribed head

(ii) The chalan shall be brought to account in the cash remittance register separately and the duplicate chalan shall be scrutinized by the Registrar after receipt from the treasury after remittance The date stamp of the office and the initials of the Registrar shall be affixed on the back of the chalan in token of such scrutiny. The chalan, thereafter, shall be filed in a separate file, which shall be maintained separately for each calendar year.

The chalans shall be numbered serially in a separate series, for each calendar year.

1909. The Inspecting Officer shall cause the accounts of each office to be checked thoroughly each quarter by the audit staff and pass the review himself. A review on the accounts shall be issued to the Registrar after check in the office of the Inspecting Officer. The review shall be recorded within four weeks from the date on which they are received.

**Winding up of Chits**

1910. In all cases where it comes to the knowledge of the Registrar that a winding up petition has been presented by any person in the Court, he shall take steps to apply for a copy of it and watch the receipt of the orders of the Court under rule 32 (1). He shall render all help to the Receiver in the matter of the winding up of a chit.
1911. No petition for the winding up of a chit shall be presented by the Registrar without the previous permission of the Director of Chits. If in any case the Registrar considers that it is absolutely essential that the department itself should present a petition for winding up, he shall submit proposals in that behalf to the Director of Chits through the inspecting officer setting forth fully the facts, of the case and the reason for deciding on such a winding up.

1912. The Registrar or the Inspecting Officer as the case may be, on being satisfied that there are grounds for instituting a prosecution under the Act, submit a full report of the case to the Director of Chits. If the report is made by a Registrar it shall be submitted through the Inspecting Officer. The Director of Chits shall decide whether a prosecution shall be launched and return the me to, the Registrar or Inspecting Officer as the case may be with a copy of the order passed by him.

**Security from the prized subscribers**

1913. When, due to any error of judgment on the part of the foreman, in taking sufficient security from prized subscribers, any loss is caused, such loss shall be borne by the foreman himself.

1914. (a) If the foreman himself is the prized subscriber at any drawing, before drawing the prize amount he shall furnish to the Registrar, security sufficient for the realisation in full of all future subscription.(i.e), for an amount not less than the total of all future subscriptions without any deduction) in the form of :-

(i) Cash deposited securities;
(ii) Government securities;
(iii). Movable property;
(iv) Immovable property; or
(v) Security bond with two personal sureties.

(b) If the security furnished is in the form of Government securities or in the form of a charge on movable or immovable property, the procedure laid down in Orders 18-n 101 1005 shall apply mutatis mutandis and be followed.

(i) If cash security is offered, the foreman shall deposit the amount in an approved bank in 3. separate current or savings account in his name, hand over the pass book to the District Registrar and inform the bank of the fact.

(ii) The foreman shall withdraw money a from the account only with the permission of the Registrar such withdrawals shall be made only for the purpose of payment of the instalments of the chit as and when they fall due and for no other purpose.

(iii) The Registrar shall on the termination of the chit and after the final balance sheets of the chit has been received and after satisfying himself that all subscriptions due in respect of the ticket; have been fully paid, return the pass book to the foreman and permit him, to withdraw the balance, if any, standing to his credit.

(d) Procedure in case of security bond -Where the foreman executes a security bond he shall furnish two personal sureties ,with sufficient financial stability acceptable to the Registrar.

1915. Registrars when they check the copy of minutes of proceedings shall ensure that the provisions of Order 1914, are strictly followed by the Foreman. Any infringement by the Foreman shall be promptly reported to the Director of Chits.
Condonation of delay in filing documents by the foreman under the Act

1916. Under section 55 the Registrar may in his discretion and upon application by the foreman condone delay in filing the documents mentioned in that section. The application should contain the reasons for the delay. Order of the Registrar, on such applications shall, be brief and shall be communicated to the applicant without any delay.

Reports of progress of work

1917. The Registrar of Chits shall submit a report of progress of work to the Inspecting Officer on the 5th of each month in form (XI R.G. 1964-Page 295). The Inspecting Officer shall scrutinize the reports and submit a consolidated report of the progress of work for his district to the Director of Chits not later than the 15th of each month.

1918. The Chit Auditor shall submit a monthly report on the progress of the work done by him in the previous month to the Director of Chits through the Inspecting Officer on or before the 10th of each month.

Miscellaneous

1919. The application for registration of by-laws or any other document can be either presented in Person by the party himself, or sent through a messenger or by post to the Registrar.

1920. The Registrar shall affix his office date stamp on all. Documents received so that the date of receipt of the documents may be readily available for future reference.

1921: A copy of Orders 1891 to 1895 shall be posted, on the office Notice Board for the information of parties.

1922. The several papers relating to every order passed by the Registrar under the Act, shall be kept neatly arranged with the documents or other record to which they relate with a, view to their being readily traced whenever required for reference.

1923. The records relating to each chit shall be maintained in a separate file. Each such file shall contain the following 5 different groups of papers, each group having a flyleaf indicating the name of the group:

- Group I: By-laws and amendments thereto.
- Group II: Chit agreement and certificate of commencement.
- Group III: Minutes of proceedings of drawing.
- Group IV: Balance Sheets.
- Group V: Miscellaneous

In the group “Miscellaneous” shall be kept all papers and documents that do not fall under any of the other groups.

1924. The following instructions are issued in regard to work of Chit Auditor:

(i) Section 51 (4) of the Tamil Nadu Chit Funds Act, lays down that, if the Chit Registrar is of the opinion that the accounts of any Chit are not properly maintained. He may have such accounts audited by a Chit Auditor. The powers under section 51 (4) should be fully used by the Chit Registrar in all cases in which there is reason to believe that the accounts of any Chit are not properly maintained.

(ii) In such cases, the Chit Registrar should issue a notice to the foreman to pay the prescribed audit fees, and on receipt of the fees, he should issue a requisition to the Chit Auditor of his district to audit the accounts of the Chit. The Chit Auditor should comply
1929. (i) The books and records of as many chits as feasible should be inspected by the Chit Registrar or Chit Auditor in each sub-district every year, provided that the books and records of no chit need be inspected more than once in any calendar year;

(ii) Inspections should be made only after giving due notice in writing to foremen as prescribed in section 37 (1). The inspection should generally be at the Sub-Registry Offices concerned and in such cases no fee is leviable for the inspections. The inspections may be made at premises of the foremen only on the request of the foremen or if the foremen is a banking company; in such cases fees of Rs. 15 is leviable for each inspection.

(iii) The questionnaire given in Appendix L (X) shall be used for the inspections of the records of the foreman by the Chit Registrar and the Auditor.

1930. The Chit Auditors should submit monthly progress reports to the Inspection Officer concerned, in the form given in Appendix L (XI). When a district has more than one Chit Auditor, each of them should submit separate report of progress of work done by him.

1931. The Chit Auditor's work should be inspected every year at the time of the annual inspection of the Original Registration Branch of District Registrar's Offices by the Inspector of Registration Offices. This inspection, should be thorough. The questionnaire given in Appendix L (XII) should be followed for the annual inspection of Chit Auditor's work. When a district has more than one Chit Auditor, a separate Inspection Report should be submitted in respect of each Chit Auditor.

**Chit Registrars (Investigation and Prosecution) Duties**

1932. (i) The Chit Registrar (Investigation and Prosecution) and his peon will form part of the establishment of the District Registrar's Office to which they are attached.

(ii) Investigation into Complaints of conduct of unauthorised chits.

(a) The Primary responsibility for ensuring that no unauthorized chits are conducted in any sub-district is that of the Chit Registrar concerned. Hence, Chit...
Registrars should make discreet enquiries of village officials and such others with whom they may be coming into contact in the course of their official duties, and satisfy themselves that no unauthorised chits are conducted in their sub-districts. If information is received from any source suggesting that an unauthorized chit is being conducted anywhere in the sub-district, and the Chit Registrar considers that the allegation may be true, he should forthwith Report the case to the District Registrar with all the particulars available, and all such complaints should be investigated by the Chit Registrar (Investigation and Prosecution) without delay.

(b) If Inspectors of Registration Offices in the course of their tours, come to know of the conduct of unauthorized chits anywhere, they should intimate such cases immediately to District Registrar!; concerned. The District Registrars should give all such cases as also all cases that may come to 'their notice directly without delay to the Chit Registrar (Investigation and prosecution) for investigation and further' action.

(c) Petitions may be received by the District Registrars and Chit Registrars alleging conduct of unauthorized chits. Such petitions received by Chit Registrars should be submitted by them to the District Registrars with their remarks. If the District Registrar considers that there may be truth in any of such petitions whether the petition is signed, pseudonymous or anonymous they should be referred without delay to the Chit Registrar (Investigation and Prosecution) for investigation and report.

(d) Chit Registrar (Investigation and Prosecution) during his tours may come across cases of conduct of unauthorized chits. Such cases should be investigated by Chit Registrars (Investigation and Prosecution) and further action taken

(e) An investigations in regard to cases of unauthorized conduct of chits should be completed by Chit Registrars (Investigation and Prosecution) and reported to the District Registrar, ordinarily within a month from the date of the District Registrar’s orders directing investigation.

(f) The District Registrars should examine after investigation, on the basis of the reports of Chit Registrar (Investigation and Prosecution) and the evidences available, and direct such further action as he deems fit

(g) A Chit Registrar (Investigation and prosecution) should visit every Chit Registrar’s office in his district, once in every year, and on every such visit the Chit Registrar (Investigation and prosecution) may disclose with the Chit Registrars the measures to be taken to prevent conduct of unauthorised chits in the Sub-districts and peruse such records in Chit Registrar's Offices as may be necessary for the purpose and submit a report to the District Registrar in regard to the position in this regard in the sub-district, suggesting also what further measures, if any, should be taken to ensure that no, unauthorized chits are conducted in the sub-districts. Such visits by Chit Registrars (Investigation and Prosecution) to Chit Registrars' offices would be particularly necessary in regard to offices at which the number of chits registered, is low suggesting that chits were being conducted without registration in the sub-districts. The Chit Registrar (Investigation and Prosecution) should visit such Chit Registrar's offices as frequently as may be necessary and take all possible measures to put an end to the conduct of the unauthorized chits in the sub-district.


Under section 59 of Chit Fund Act, a Chit Registrar or an Inspecting Officer may obtain warrant from the Magistrate and enter and search places where chits are conducted
in contravention of the provision of the Chit Funds Act. Chit Registrars (Investigation and Prosecution) should whenever required by the District Registrar to do so, accompany the District Registrar or a Chit Registrar in entering and searching places where a chit is suspected to be conducted in contravention of the provisions of the Act and also assist them in obtaining warrant for entering and searching such places.

(iv) Ensuring that offences under chit Funds Act committed by foreman of registered Chits are promptly reported by Chit Registrars to District Registrars.

The Chit Registrar (Investigation and Prosecution) at every visit to a Chit Registrar's Office should check the Chit Registers at Chit Registrar's Offices and verify whether an offence under the Act have been duly reported on to the Chit Registrar to the District Registrar. He should scrutinize the Register of By-laws and the running note file and such other reports as may be necessary and incorporate the result of this scrutiny in this regard in the report to District Registrar.

(v) Inspection of records of foremen under section 37 and conduct of local enquiries in connection with offence committed by foreman of registered chits.

(a) Chit Registrars (Investigation and Prosecution) need not inspect records of foremen in routine course as is being done by Chit Registrars inspections of chit records of foremen by Chit Registrars (Investigation and Prosecution) should, therefore, be confirmed to cases, where such special inspections are necessary in connection with offences committed or suspected to have been committed under the Chit Fund Act.

(b) Local enquiries in regard to offences committed by foreman entrusted to Chit Registrars (Investigation and Prosecution).

(vi) Preparation of complaint petitions to be filed in Courts in respect of offence under the Act in consultation with the Assistant Public Prosecutors concerned.

Orders for launching prosecution are passed by Director of Chits and communicated to District Registrars. In such cases Chit Registrars (Investigation and Prosecution) should, prepare draft complaints, in consultation with Assistant Public Prosecutor, and assist Chit Registrars concerned in filing the complaints in the court.

Vii) Attending courts and helping in conduct of prosecution for offences under the Act.

(a), Chit Registrars (Investigation and Prosecution) may attend court whenever necessary to help in conduct of prosecution in regard to offence under the Act.

(b) The Chit Registrar (Investigation and Prosecution) should not, be allowed more than one day for the purpose of verifying the Chit records of the office of Chit Registrars.

(c) Marching day may be allowed to Chit Registrars (Investigation and Prosecution) only in rare cases, where the station visited is at distance exceeding 48 kilometers.

(d) Chit Registrars (Investigation and Prosecution) may be allowed to take a peon with him when the purpose of the tour is in connection with the enquiry relating to the conduct of unauthorized chits.

..i~33. Chit Registrars (Investigation and Prosecution) should submit to District Registrars on 16th and 18th of each month a fortnightly diary of work done by them in the previous fortnight (1st to 15th and 16th to end of the month) in the form in Appendix L XIII a monthly report of work done by them in the form prescribed in Appendix. L XIII should also, be submitted by them to District Registrars in duplicate on the 5th of each
month succeeding, the month to which the report relates. District Registrars should retain one, copy of monthly report with them and submit the other copy after check with the fortnightly diaries so as to reach the Director of Chits, by the 10th of each month.

1934. No security need be obtained from the Foreman when he appropriates the chit amount, under section 13 (a) of the Tamil Nadu Chit Funds Act, 1961.

1935. The by-laws and the chit agreements shall be registered and filed respectively within 3 days and within 5 days of their presentation (excluding the date of presentation).

Certificates of commencement of chit business should be issued expeditiously.

1936. In the case of daily chits, there need be no objection to the inclusion of a clause in the Chit agreement to the effect that auction will take place daily, except on recognized holidays and such other days as may be specified in the Chit agreement. But no clause should find a place in the agreement that gives discretion to the foreman to stop auction on any day so specified as it contravenes section 5 (8) of the Tamil Nadu Chit Funds Act.

1937. Production of a certified copy of the entry in the Register of Firms or of the incorporation certificate need not be insisted upon every time when a by-law is registered if it is proved the satisfaction of the Chit Registrar that such certified copy has already been filed with the same Registrar of Chits in connection with the registration of a previous Chit and the same is available with the Chit Registrar.

1938. The admissible clerical strength in a month in a Sub-Registrar’s Office in respect of the work relating to Chit Funds shall be worked out on the basis given below:-

(1) In respect of new chit registered during the month:-
   (a) For checking and registering by-laws of a chit 2 hours
   (b) For checking each chit agreement and filing it 2 "
   (c) For Verification of the security offered under section 12 -
      (i) If the security offered is in movable property 2 "
      (ii) If it is cash deposit in a bank or Government security 1 "
(2) For each chit already registered and functioning during the month 3 "

[The work done in a month under each of the above items shall be included under item VI of the Report of Progress of Work of a Sub-Registrar's Office to determine the total admissible clerical strength in any particular month for employing Section-writers]

1939. Under section 12(1) (b) (i) of the Tamil Nadu Chit Funds Act, 1961, a Foreman shall deposit in any approved bank an amount of cash not less than half of the Chit amount and transfer the amount so deposited in favour of the Registrar to be held in treasury by him as security

**Notice to Tahsildars under Rule 22**

1~(4)t). Copies of notices under Rule 22 of the Tamil Nadu Chit Funds Act is need not be sent to other Chit Registrars and Tahsildars where the security given by Foreman is in the shape of cash deposit in Bank or Government Security.

**Prompt release of security under section 12 (4)**

19'.U. Security held by Chit Registrars should be released by them as early as possible under section 12 (4) after satisfying themselves that the prescribed conditions
have been satisfied. In cases in which the balance sheets have been presented for and to departmental Chit Auditors and there is undue delay on the part of the Chit Auditors in auditing the balance sheet, the Chit Registrars may release the security even before the filing of the audited balance sheet, provided the conditions prescribed in Section 12 of the Tamil Nadu Chit Fund Act are complied with.

1942 Chit Registrars should not accept as security any mortgage in respect of property not owned by the foreman himself even though the owner may offer to join the foreman in the execution of the document.

1943. A communication authorising nominees to take part in the drawal proceedings is not a proxy having regard to the definition of proxy in Article 52 of Schedule 1 to the Stamp Act. In view of the specific provision in rule 11 (7) of the Tamil Nadu Chit Fund Rules and in the Chit Agreement (which is duly stamped) for the nominee to take part in the proceedings, it is not necessary to treat the letter of the subscriber to the foreman as a power-of-attorney.

1944. There is no provision either in the Act or in the rules requiring the presence of witnesses in drawing by lot takes place. The procedure to be adopted when there are no bidders is left to the foreman [(vide rule 3 (9) Section 10 (2) also does not contemplate presence of any witnesses other than the subscribers or their nominees in any drawing. Therefore names of witnesses need not be recorded in the Minute Book.

1945. A stamped receipt by the foreman need not be insisted upon for payment of money without consideration vide Exemption (b) under Article 51 of Schedule 1 to Stamp Act. 1899.

1946. No fresh agreement is necessary with the transfer when a subscriber transfers his right under section 27 of the Act as the transferee steps into the shoes of the transferor.

1947. The two important documents that are due to be filed under the Tamil Nadu Chit Funds Act and the rules made thereunder and the table for filing prescribed for them are the following.

<table>
<thead>
<tr>
<th>(a) Copy of minutes of proceedings of drawings of chit amount (section 11)</th>
<th>To be filed by the 16th of the month succeeding the month in which instalment were drawn.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b) Audited Balance sheets (Rule 30).</td>
<td>Within 4 months (if audited by Departmental Chit Auditor) and within 3 months (if audited by company Auditor of termination of chit or of expiry of 12 months after commencement of chit. .)</td>
</tr>
</tbody>
</table>

1948. Omissions to file copies of minutes, balance sheets and other documents can be detected from a scrutiny of the Register of By-laws. By scrutiny of the minutes of proceedings and other documents filed, the Chit Registrar can also discover omissions in filing of other document. For example, if the minutes of proceedings filed reveal that any removal or substitution of a subscriber has taken place or that any of the foremen has withdrawn from the chit business, or that any transfer has been effected under section 26 or section 27 or that the Chit has been terminated, the Chit Registrar shall call for the returns under section 20 (2), 21 (2), 29 and 32, The Chit Registrar should watch the filing
of the documents due, with care and call for the explanation of foreman concerned if any of the documents due is not filed within the prescribed period. In cases, in which document due are not filed within a month of the date on which, they were due, the Chit Registrar should immediately report the default with the Director through the District Registrar by means of an offence report. The form given in Appendix L (XIV) should be adopted for reporting the offences by the District Registrars to the Inspector-General and by the Chit Registrars to the District Registrar.

1949. All delays in filing documents due with Chit Registrars not exceeding a month may be condoned by them, with a warning to foreman concerned according to the circumstances of each case, without report to the Inspector-General (Director of Chits) offences relating to delays, in filing, exceeding a month and to cases in which documents due had not been filed at all should be reported to the Inspector-General for orders.

1950. The Register of By-laws should be scrutinized by the Chit Registrar every month between the 20th and 25th of the month, and he should record in a Running Note File his remarks giving particulars of omissions to file documents, etc., noticed by him, and indicating what further action has to be taken in regard to them. The Junior Assistant in office attending to Chit Fund work should attend to Chit Registrar's remarks in Running Note File and put up draft reminders, offence reports, etc., for Chit Registrar's approval within 48 hours of the scrutiny of the Register of By-laws by the Chit Registrar and record the fact in his reply in the Running Note File.

1951. District Registrars and Inspectors of Registration Offices while inspecting Offices of the Chit Registrars should carefully scrutinize the Register of By-laws and that Running Note file relating to it and satisfy themselves that the instructions in regard to monthly scrutiny of Register of By-laws have been strictly observed in the Chit Registrar's Office. If the Inspection Reports of offices of Chit Registrars Items 3 (i) and (ii) relate to action taken by Chit Registrars to obtain documents due from foreman. Inspecting Officers should answer these items on the basis of the result of the scrutiny of the Register of By-laws and the Running Note File relating to it and other relevant records. At the time of the annual inspection of Chit Registrars' offices, Inspectors of Registration offices and District Registrars should also call for and inspect the Foreman's records of at least one chit functioning in the Sub-District, following the questionnaire given in Appendix L (X), and should report under item 3 of their inspection reports (serious irregularities) particulars of all offences committed by foreman in the period covered by the inspection including omission to file minutes of proceedings, balance sheets, etc., indicating also the action taken by the Chit Registrar in regard to the offences. Copies of the inspection reports of foreman's records by District Registrars and Inspectors of Registration offices, should also be submitted to the Director for information.

1952. A list of foremen who commit serious irregularities should be maintained in all Registrar's Offices in the form below, Particulars of persons or institutions who are, involved in instances of proved irregularities should be entered in the list, and if any of the persons who black-listed applies again for the registration of a by-law for conducting a chit, particular care should be taken in regard to the security offered by the foreman, and other relevant matters so that he may not have the opportunity for repetitive commission or such irregularity.

**Proforma**

List of Foreman with had past record.

District:
Powers under the Stamp Act

1953. (a) District Registrars have been appointed by the Board of Revenue as Collectors for purposes of Sections 31, 32, 38 (2), 40, 41, 42, 48 and 56 of the Stamp Act.

(b) They have also been empowered by the Board to sanction prosecutions under section 10 of the Stamp Act in cases of undervaluation.

c) The effects of the amendment, to the note under section 70 to Standing Orders 101 and 102 does not restrict the power of the District Registrar only to section 64. The District Registrars can exercise the power of sanctioning prosecution under the other sections of the Stamp Act also.

(d) The instructions in this regard contained in Chapter XVII should be followed by them.

Charge of Sub-Treasuries

1954. (a) In places where there is no Taluk Office or Deputy Tahsildar's Office the Sub-Registrar shall hold the double lock keys.

(b) The Sub-Registrars are not merely the custodians of the treasury keys but are responsible for all the duties devolving on a Sub-Treasury Officer.

1955. Registering officers who are required to take charge of treasuries will be guided by the rules in Board's Standing Orders and in the Tamil Nadu Treasury Code.

(a) The previous sanction of the Inspector-General shall be obtained with reference to rule 51 (b) of the Tamil Nadu Travelling Allowance Rules (1956 edition) to the payment of conveyance charges to Sub-Registrars in all cases in which such charges are actually incurred in going to, and returning from, Sub-treasuries in connexion with treasury work in consequence of their having the custody of the treasury keys.

(b) Such charges shall be drawn by the Sub-Registrar concerned on a contingent bill like other contingent charges and debited to "15-b. Registration fees-District Charges-Office Contingencies".

Such charges are debitable to "15-b. Registration fees-District Charges-Office Contingencies."

1956. Custodian of sealed packet containing the key of wall coffer of the Sub-Treasury.

(i) The duplicate key of the wall coffer of each Sub-Treasury shall be kept in a sealed packet for safe custody in the local Sub-Registrar's Office and in places where there is no Sub-Registrar's Office in the local District Registrar's Office or in the nearest Registration Office. (G.o. Ms. No. 492, Finance, dated 7th May 1965

(ii) When such sealed packet is deposited, the Sub-Registrar or the District Registrar as the case may be, shall give a receipt acknowledging the receipt of the sealed packet. It shall be immediately secured in the iron safe or in places where there is no iron
safe, in the cash Box. A Register in Tamil Nadu Treasury Code Form 19 with such modifications as may be necessary shall be maintained in each office in which the receipt and return of the sealed packet with the names of officers depositing and taking back shall be entered. The sealed packet shall be verified periodically at intervals not exceeding one year or whenever there is a change in the incumbency of the officer, whichever is earlier, with a view to satisfy that the seals on the packet are in tact and the result of such verification recorded in the Register. On the completion of a period of two years, the Sub-Treasury Officer concerned shall be asked to take back the sealed packet, examine and redeposit it after re-sealing it.

**Superintendents of Sub-Jails**

1957. Sub-Registrars of certain stations are appointed Superintendents of Sub-Jails at those stations. These Sub-Registrars should acquaint themselves with the rules and orders relating to the Superintendence and the management of the sub-jails.

1958. All Sub-Registrars who are Sub-Jail Superintendents should pay sufficient attention to this important work and see that their work in this regard does not call for any adverse remarks. They should also scrutinize the work of the Assistants of the office who assist them in the sub-jail work; and report to the District Registrar if any Slackness is noticed on the part of the Junior Assistants or Assistants towards this work, for suitable action at the hands of the District Registrar.

1959. The District Registrars shall report, to the Inspector-General; if there is any slackness on the part of the Sub-Registrars in this regard for suitable action. Though District Registrars may not be in a position to look into the work of the Sub-Registrars in regard to Sub-Jails they can during their inspection of Sub-Registry Offices ensure that this part of the work is not neglected by the Sub-Registrar and his Assistant or Junior Assistant.

**Rain Registering Officers**

1960. (a) Sub-Registrars of certain stations are appointed rain registering officers.

(b) Indents for rain gauges and spare parts, thereof should be submitted to the Board of Revenue, (Land Revenue and Settlement), through the Collector of the district concerned for a transmission to the Superintendent Mathematical Instruments Office, Calcutta. The cost of the instruments will be borne by the Revenue Department.

(c) Instructions for registering rainfall, and, its regards the accounts to be maintained and the reports to be made are obtainable from the Meteorologist through the Inspector-General.

**Inscriptions**

1961. (a) Every public servant who may become aware of the, existence of any stone inscription or copper plate record, shall at once bring it to the notice of the Government. Epigraphist for India, Ootacamund, and shall not, without his consent previously obtained, forward to any journal for publication any inscription or copper plate so discovered.

(b) The ‘Obligation to report’ should be interpreted as extending to the case of discoveries which come to the knowledge of a Government officer and not merely to the case of those in which he has had a personal share.

(c) Every report submitted under this order shall be submitted through the proper channel.
(d) The instructions and the rules on the subject are printed in G.o. No. 1032. Public, dated 5th November 1910.

(e) All discoveries of coins, etc should likewise be intimated to the Government Epigraphist for India and to the Director-General of Archaeology in India New Delhi through proper channel.

**Swearing of Affidavits**

1962. (a) Extracts from the Civil Rules of Practice and the Rules of the High Court in its appellate jurisdiction which permits affidavits being sworn before a Sub-Registrar are printed in Appendix L(XV).

(b) Registering officers shall maintain in Form 100 a register of affidavits sworn before them under those rules.

(c) No fee shall be levied for taking affidavits.

**Attestation of Documents**

1963. (a) All Sub Registrars in the City of Madras are authorized to attest vakalatnamas and the undermentioned other documents for use either in judicial or other proceedings in case in which they know the parties personally or in which the vakalats or documents are presented by persons who appear before them for the registration of documents and whose identity has been proved in connexion with the special inquiries in this connexion.

1. Affidavits stating that such and such a person is alive on a certain day.
2. Affidavits stating that such and such a person is dead and that such and such a person is his heir.
3. Affidavits in connexion with pension applications for proving the service of an officer.
4. Affidavits regarding certificates of heir-ship as required by Life Insurance Companies.
5. Affidavits regarding persons entitled to receive money in provident fund, etc.
6. Affidavits or declarations when made as a condition of enlistment in the Indian Army.
7. Affidavits made for the purpose of enabling any person to receive any pension or charitable allowance.
8. Rental agreements and leases.
9. Certificates of age.

(b) Extracts from the Civil Rules of Practice and the Rules of the High Court in its appellate jurisdiction relating to the attestation of vakalatnamas are printed in Appendix II (XVI.)

1961. Whenever an affidavit is presented for registration, the registering officer shall ascertain from the presentant whether the affidavit is intended to be produced in a Court, and if so he shall, as laid down in Order 1962 (a) and 1963 (~) attest the same before registration.

1965. Before attesting the signature on any document intended for use in foreign countries every Government Servant should obtain a written application bearing a Court-fee stamp of the value of Re. 1 and attest the signature on the document only after such so
application has been presented to him. Private documents other than (1) those intended to be filed in civil and criminal cases, and (2) powers-of-attorney, should not be attested; by judges and magistrates unless a written application for the attestation bearing a Court fee stamp of the value of one rupee is presented to them. Applications to Village Munsifs and Village Magistrates for such attestation need not bear any stamp. These orders are intended to apply, to the presentation of documents to Government servant, who are not Notaries Public—See G.Os. No. 3981, Home, dated 21st July 1939 and No. 1112, Home, dated 5th March 1940.


Election Duties

1966. District Registrars and Sub-Registrars shall place the services of their subordinates at the disposal of the Returning Officers for appointment on polling duty during Parliament, Assembly, Council and Local Bodies elections whenever so required.

The Dowry Prohibition Act, 1961 (Central Act 28 of 1861)

1967. Under the proviso to Section 4 of the Dowry Prohibition Act, 1961 (Central Act 28 of 1861) the Registrar-General of Births, Deaths and Marriages, Madras and all District-Registrars functioning under the Registration Act, 1908 (Central Act XVI of 1908), have been specified as the officers who shall be competent to sanction prosecutions for offence under the first-mentioned Act within their respective jurisdiction.

Previous sanction of the District Registrar is required only in respect of offence under section 4 of the Act. (G.O.Ms. No. 2431, Home, Dated 17th July 1981.)

CHAPTER XXXV.

MISCELLANEOUS.

History of Office

1968. (i) In each Registration office, a “History of Office” shall be maintained.
(ii) In statement VII, the pay fixed for the post of Temporary Section Writers with the number and date of the G.O regulating such pay need alone be noted irrespective of whether or not temporary Section Writers are appointed in the office and the number of temporary Section Writers employed.

Transfer of Charge

1969. Joining time is granted to an officer, amongst other objects, for the purpose of enabling him to take over charge of a new office and the transfer of charge of a post is not completed until the certificate of transfer of charge has been signed by both the relieving and the relieved officers. When once the certificate of transfer of charge is signed, the relieving officer will be held responsible for the entire contents of the office and the relieved officer must be regarded as on joining: time and must take charge of his new office before its expiry. Ordinarily the transfer shall be completed before the expiry of the joining time of the relieving officer and it is his duty to arrive at the place of transfer in time to enable him which is joining time to complete the transfer. In cases in which the relieving officer does not sign up transfer certificate within this period, he should be treated as having exceeded his joining time.

1970. In cases where an officer has to hand over charge immediately to the Assistant except while proceeding on casual leave, examination leave or on Court
attendance, the latter should take full and complete charge and check all the records of the office and sign the certificate of transfer of charge. He should submit the report prescribed by Order 1976 (a) irrespective of the duration of vacancy. When the transfer of an officer is at request or on his return from long leave and the officer who assumes charge has no joining time in which he can check the records, the checking of records should be done in the presence of the Assistant of the office, and a report on the assumption of charge should be submitted within a week of the officer's joining the station.

**District Registrars and Inspectors**

1971. District Registrars and Inspectors of Registration Offices as gazetted officers; are required to forward direct to the Accountant-General a certificate of transfer of charge Form T.N. T.C. 2 A which shall be despatched on the day the transfer of charge takes place. A copy of such certificate shall simultaneously be submitted direct to the Under Secretary to Government, the Secretary to Government, Revenue Department, and to the Inspector-General. A certificate is not required when the District Registrar or Inspector of Registration Offices proceeds on or returns from a tour of inspection or casual leave.

1972. An acknowledgment of the permanent advance shall accompany every certificate of transfer of charge forwarded to the Accountant-General.

1973. (i) An officer assuming charge of a District Registrar's office shall, unless he is the Joint Sub-Registrar attached thereto, submit a report of the fact that he has assumed charge to the Inspector-General and certify that the sealed covers have been examined with the entries in Book 5 and with the register of sealed covers and state whether the seals on the covers are intact or otherwise.

Note: In examining the sealed covers, a cover placed in a sealed outer cover to prevent damage the seals, need not be opened except in the case of a permanent transfer or charge.

(ii) He shall also examine the collections, cash on hand, furniture, books, indexes, personal files of subordinate officers and all other records and submit a report to the Inspector-General regarding the result of such examination stating also that all the existing records have been entered in the record registers and that all the records entered in those registers are in existence except such records as have been destroyed after the lapse of the prescribed period.

(iii) The District Registrar should also satisfy himself that the registers of records and inventory of furniture and stores are maintained properly and that action has been taken as regards missing and decaying articles of furniture and other important matters.

**Joint Sub-Registrars attached to District Registrar's Office**

1974. (a) The Joint Sub-Registrar or the Senior Joint Sub-Registrar attached to District Registrar's Office before assuming charge of his post shall examine the furniture, books, indexes, stock account of books and forms and of stationery periodically and occasionally issued and other records. The extent of this examination will depend upon the nature and period of the vacancy; but the relieving officer will be responsible for the entire contents of the office once the certificate of transfer of charge has been signed by him.

(b) The Joint Sub-Registrars Senior Sub-Registrar shall submit to the District Registrar concerned within a month of his joining the station a report regarding the condition of the records generally, the office building and the furniture and shall state
whether collections and the cash on hand have been checked and found to be correct, whether the balance of stock of books and forms was checked with stock books and found to be correct and whether the stock accounts of stationery periodically and occasionally issued were also checked.

(c) The report shall include also a note on the condition of the sealed covers similar to the one mentioned in Order 1973.

**Sub-Registrars.**

1975. On every occasion of transfer of charge of a sub-registry office a certificate (Form T N. T. C. 2) signed by the officers assuming and handing over charge shall be submitted to the District Registrar. An acknowledgment of the permanent advance and a certificate that the collections were checked and found correct should be recorded at the foot of the form and signed by the officer assuming charge and, except in the case of transfer of charge consequent on the grant of casual leave or examination leave; or on Court attendance, a copy of the certificate shall be Submitted to the Inspector-General directly.

1976. (a) Every Sub-Registrar assuming charge of an office except where the assumption of charge is occasioned by the grant of casual leave or examination leave or by Court attendance, shall follow the instructions contained in clauses (a) and (b) of Order 1974 and in Order 1969.

(b) The report prescribed by Order 1974 (b) need not be submitted to the Inspector-General unless there is anything calling for his notice.

1977. A Sub-Registrar shall obtain the previous permission of the District Registrar for handing over charge before 5-00 p.m. on the day previous to that on which his leave may commence.

**Custody of keys during casual leave and holidays.**

1978. Before a Sub-Registrar proceeds on casual leave or other leave which does not involve an absence exceeding ten days; he shall deposit in a bag the original keys of all receptacles containing volumes of register books and indexes except that of the current almirah. The bag shall be sealed with his private seal or where he does not possess a private seal, with the office seal and handed over to the assistant placed in-charge. This bag shall be placed in the iron-safe.

The Assistant in-charge shall not open the bag unless in a real emergency. A report shall be submitted immediately to the District Registrar each time the bag is opened.

1979. On return from casual leave, a Sub-Registrar shall ensure that all entries of documents registered during his absence have been authenticated and shall review the work of the Assistant in charge, bringing immediately to the notice of the District Registrar any serious omissions or irregularities.

1980. In offices; in which there is only one almirah or in which some of the complete records are secured along with the current records, the latter shall be transferred to the stationery box.

1981. When a Sub-Registrar leaves his station on a holiday, he shall, prior to his departure, place in the iron-safe the original keys of all the receptacles including that of the current almirah but excluding that of the iron-safe. The original key of the safe shall be secured in a sealed bag which shall be left in the custody of the Assistant. The Assistant or Junior Assistant before taking charge, shall verify the cash, collections,
documents, encumbrance certificates, certified copies, etc., with Accounts G and H in the presence of the Sub-Registrar and submit to the District Registrar on the day on which the Sub-Registrar leaves the station, a certificate of such verification signed by both the Sub-Registrar and the Assistant.

1982. When the Sub-Registrar uses the office seal for sealing the bag he shall take the seal away with him or secure it in such a manner that it is not accessible to others.

1983. When an Assistant or a Junior Assistant entrusted with a sealed bag containing keys under Order 1978 or Order 1981 has occasion to open the bag, he shall ensure that no receptacle other than that which contained the required records is opened and that no record other than that actually necessary for use is taken out. Such record shall be replaced as soon as the purpose for which it was taken is fulfilled and the bag shall be sealed with the Assistant's or Junior Assistant's private seal, if he has one or, in the event of his not having a private seal in such manner as he considers safest.

1984. Entries in indexes below which notes of previous registration have to be made and the indexing of documents in which the description of property is given, solely with reference to the description in a previously registered deed shall be noted and necessary action shall be taken in respect thereof when the Sub-Registrar returns.

1985. (a) All the duplicate keys of an office except those of (1) the iron safe, (2) the record room and outer door shall be in the personal custody of the Sub-Registrar when he opens except for examination when a transfer of charge takes place or when a duplicate key is required in the place of the original. This bag shall be kept in the Iron-safe. Of the duplicate keys excepted above, the key of the Iron safe shall be placed in a sealed packet which shall be deposited in the treasury for safe custody, and the keys of the record room and (3) the outer door shall be kept in a sealed bag which shall not be at headquarters and shall, be placed in a bag which shall be sealed with the officer’s private seal and left in the custody of any officer placed temporarily in charge of the office during the absence of the Sub-Registrar on casual or other leave which does not involve an absence exceeding ten days or when the Sub-Registrar leaves his station on a holiday.

(b) An officer who deposits a sealed packet containing the key into the treasury shall obtain a receipt from the Treasury Officer acknowledging the receipt of the sealed bag.

(c) A sealed packet containing the duplicate key or keys deposited into the treasury, for safe custody should be taken back, examined and redeposited after being resealed. once in two years or whenever there is a change in the incumbency of the officer depositing it whichever is earlier.

...1986. The unsecured keys entrusted to the Assistant in charge during the absence of the Sub-Registrar on casual or other leave which does not involve an absence exceeding ten days will be the original keys of (1) the safe, (2) the cash chest, (3) the receptacle containing the current records, (4) the record room and (5) the outer door.

When a Sub-Registrar leaves his station on a holiday, the unsecured keys with the officer entrusted with the care of the office, will be the original keys of (1) the record room and (2) the outer door.

1987. In an office which is not provided with an iron safe, the sealed bags containing the original and the duplicate keys shall be placed in the receptacle containing the current records, but the duplicate key of that receptacle shall not be included therein. It shall be kept along with the duplicate keys of the record room and of the outer door.
1988. (a) In a Sub-Registry Office where there are more than one Sub-Registrar-

(i) When the senior Sub-Registrar leaves the station on a holiday he shall follow the 
instructions in Order 1981 mutatis mutandis and entrust the sealed bags containing keys to 
the Joint Sub-Registrar.

(ii) If the offices is not. provided with iron Safe, the instructions contained in Order 
1987 shall be followed mutatis mutandis along with the instructions in Order 1981.

(iii) When the Sub-Registrar of the office goes on casual leave he shall hand over 
full charge of the office to the Joint Sub-Registrar so that the office can function as usual 
in regard to granting of certified copies in old register books, grant of encumbrance 
certificates, etc. A certificate of verification of cash, collections, documents, encumbrance 
certificates, certified copies, etc., shall be signed by both the Sub-Registrars and submitted 
to the District Registrar on the day on which the transfer of charge takes place.

(b) In a District Registrar's Office with single Joint Sub-Registrar

(i) When the Joint Sub-Registrar leaves the station on a holiday on permission he 
may hand over charge to the Senior Assistant of the office following the instructions 
contained in clause (a) (ii). In such cases the keys of the iron safe containing sealed covers 
shall be placed in a sealed bag and secured in the cash chest which is placed in the current 
almirah the key of which is to be entrusted in a sealed bag as aforesaid to the Senior 
Assistant (Head Clerk) who is placed in charge.

(ii) When the Joint Sub-Registrar proceeds on casual leave the procedure 
prescribed in Clause (a) (iii) shall be followed entrusting the charge to the person who is 
appointed as Joint Sub-Registrar, the keys of the iron safe which contains sealed covers 
being also entrusted to the acting Joint Sub-Registrar as detailed in Clause ‘D’ below so 
that he can accept sealed covers for deposit under Section 42 (of the Registration Act), etc.

(c) In a District Registrar's Office with more than one Joint Sub-Registrar-

(i) When the Joint Sub-Registrar I leaves the station on a holiday the instructions 
contained in Clause (b) (i). shall be followed mutatis mutandis, the sealed bags being 
entrusted to the next Junior Joint Sub-Registrar of the District Registrar’s Office.

(ii) When the Joint Sub-Registrar I proceeds on casual leave the instructions 
contained in Clause (b) (ii) shall be followed if a Junior Joint Sub-Registrar is appointed as 
Joint Sub-Registrar I formally. If a Junior Joint Sub-Registrar is not so appointed as Joint 
Sub-Registrar I formally, the instructions in clause (a) (iii) should be followed; but the 
keys of the iron safe in which sealed covers containing wills are kept shall be secured and 
such sealed bag shall be entrusted to the Junior Joint Sub. Registrar.

MISCELLANEOUS

(d) If in cases under Clause (b):(ii) and (c) (ii) above, an Assistant is placed in 
charge the keys of the iron safe containing sealed covers should be handed over only in a 
sealed bag which should be opened only when absolutely necessary, if a party wants to 
deposit or withdraw or open a sealed cover, and should be resealed immediately with the 
office seal.

1989. A register in Form 101 shall be maintained in each office in which the 
handing over and taking back of sealed bags of keys, original and duplicate. and the 
necessity for opening any sealed bag, shall be ledgered. The Sub-Registrar or Joint Sub-
Registrar, as the case may be on returning to duty, shall satisfy himself that the reason 
assigned for opening a sealed bag during his absence, is satisfactory.
1990. In order to ensure that the duplicate keys secured in a sealed bag do not get rusty, they shall be oiled before they are sealed up.

1991. The bags referred to in Order 1989 shall be of leather, nine inches by six inches, stitched inside, with stout leather straps attached, for closing and tying up.

Residence of Registering Officers and Subordinates.

1992. (a) District-Registrars, Sub-Registrars and Probationary Sub-Registrars shall not, unless permitted by the Inspector-General, reside outside their headquarter station.

(b) The members of the establishment of the offices shall not reside outside their headquarter station without the permission of the District Registrar.

1993. A District Registrar shall submit a report to the Inspector-General, whenever he leaves his headquarters, otherwise, than on duty in his district. The address of the District Registrar, while away from headquarter, shall be specified in the report.

1994. (a) A Sub-Registrar shall, before leaving his headquarters on a holiday, otherwise, than on duty, submit a report in respect thereof to the District Registrar. For absences from headquarters, otherwise, than on holidays or on duty within his sub-district, he shall obtain the previous sanction of the District Registrar. In cases of emergency in which it is impossible to obtain such previous sanction, a report shall be made to the District Registrar by telegram when practicable. The Sub-Registrar shall furnish in the report submitted under this order, his address while away from the headquarters.

(b) Every member of the staff of a registration office shall before leaving his headquarters both when availing holidays and leave obtain the permission of the head of his office. Such permission shall ordinarily be granted by the head of office unless there are special reasons for refusing the permission.

1995. The District Registrar and the senior Joint Sub-Registrar attached to his office, shall not ordinarily absent themselves from headquarters at the same time, whether on casual leave or otherwise.

Interview.

1996. Whenever an officer of rank junior to a District Registrar desires to obtain an interview with the Inspector-General, he shall apply in writing, mentioning, in the application the purpose in connexion with which the interview is sought. Advance copies of such applications may be submitted by Sub-Registrars direct to the Inspector-General.

1997. (1) No Government servant shall address directly any superior authority other than that to which he is immediately subordinate, in any matter relating to his official duties or affecting him personally as a Government servant.

(2) No Government Servant shall approach any non-official or any official other than the officer to whom he is immediately subordinate, in respect of a matter affecting him personally as a Government servant.

(3) No Government servant shall, except with the previous permission of the authority to which he is immediately subordinate, seek an interview with any officer other than his immediate superior in respect of any matter affecting him personally, as a Government servant and no Government servant may seek such an interview with a Minister or with a secretary to Government except with the previous permission of the head of the Department, obtained through the proper channel. Where the immediate superior authority or the Head of the Department, as the case may be, decides to refuse the permission to interview higher authorities, his reasons for such a decision should be
recorded in writing: Similarly petitions addressed to higher authorities through the proper channel should not be withheld.

(4) Whenever a Government servant sends an advance copy of a written representation, including an appeal against an order, the appellate authority should register such copy and should immediately call for the remarks of the subordinate authority concerned within a specified period. The advance copy of the representation or appeal, etc, as the case may be, should not be lodged— but should be kept pending till the subordinate authority’s remarks are obtained and if for any reason, the appellate authority does not consider necessary to take action on the advance copy, an endorsement should be given to the petitioner or appellant concerned to that effect.

(5) Every application by a Government servant for an appointment or for promotion shall be sent through the proper channel.

(6) These instructions do not prohibit the sending of advance copies of written representation by Government servants. Advance copies should not however, be sent to Ministers. These orders will not however prohibit:

(i) Any subordinate officer from sending any return or report which he is required to submit in his official capacity to any officer who is not his immediate superior; and

(ii) Any subordinate officer from writing to any other higher authority direct where such direct correspondence is specifically permitted by the Government;

1998. Rule 4 of the Supplimentary Rules to the Tamil Nadu Government Servant conduct Rules 1960, clearly states that "no Government servant shall make representations to Ministers direct or send direct to Ministers; advance copies of such representations made by him to the Government through the proper official channel. Rule 18 of the Tamilnadu Government Servants' Conduct Rules prohibit Government servants from bringing in any political or other outside influence to bear upon any superior authority, to further his interests in respect of matters pertaining to his service under the Government.”. Bringing pressure on Ministers, by the Government servant is not only against the rule but also undermines the morale of Government servants. Government are, therefore, keen to put an end to this practice. In all cases, where Government servants have grievances, written representations could be made to, the appropriate authorities through the immediate official superior. [Order 1791].

Petition

1999. (a) petition connected with registration, other than those presented in connexion with appeals, which are filed with the appeal records, shall be filed in a separate journal. In the case of petitions the petitioner shall be informed either orally when he appears with the petition, or in writing when a petition is received by post of the action that is or will be taken of his petition. The reply shall be recorded on the petition with note of the method of its communication.

(c) On a petition for the issue of summons or for a certificate under Section of the stamp Act, the number, book and year of the document to which it refers, shall be entered with a brief indication of the action taken.

2000. Orders and endorsements of the Sub-Registrars on protest petitions and petitions for attendances at private residence, and applications for issue of processes and such other petitions should be in the language of the petition or application.

Diary of Ministerial Establishment
2001. In every Registration office a diary (Form 102) shall be maintained in which every member of the ministerial staff shall briefly note the details of work turned out by him each day. The diary shall be submitted to the Sub-Registrar in a Sub Registrar’s office and to the Joint sub-Registrar or the Senior Joint Sub-Registrar as the case may be in District Registrar's office, for scrutiny.

**Public Charitable Endowments**

2002. (i) Registering officers shall forward to the Tahsildars or Deputy Tahsildars concerned, copies, prepared on plain paper, or documents creating public charitable endowments registered in their offices, Documents creating purely religious endowments do not fall under this category and copies thereof need not be forwarded to the Revenue officers.

(ii) A copy of the document should be sent to the Revenue department only if a specific endowments, is created by the document i.e., provision is made for the income derived from the property settled to be utilised for charitable purpose.

(iii) A Settlement in favour of a Panchayat Board, or Panchayat Union for the construction of a well or school does not fall under this category.

**Suits against Government**

2003. The undermentioned procedure shall be adopted on the receipt of a notice under Section 80 of the Code of Civil Procedure of suit against the Government --

(a) Notice of suit solely concerning departments not under the collectors control.

In these cases the Collector transfers the notices to the head of the department concerned and takes no further action.

(b) Notice of suit primarily concerning departments not under the Collector's control but which affects or is likely to affect the interests of any department under his control.

The Collector sends a copy of the notice to the chief local officer of the department primarily concerned and arranges with him for the defence of the suit it being open to such officer to seek any instructions he may require from the head of his own department. In dealing with such suit notice, it is the duty of the Collector to see that all points necessary for the defence of the suit are investigated carefully and that, if a suit is filed, all such pleas, as are necessary, are raised in the written statement and evidence in support thereof collected. If necessary, the Collector can address the Board of Revenue regarding any such suit or notice.

(c) Notices of suit which primarily concerns some department under the Collector’s control but in which the interests of another department not under his control are also involved :-

In these cases, the collector arranges for the defence of the suit himself but communicates a copy of the suit notice and of the plaint when filed to the Department immediately affected which can then take such steps as it may consider advisable.

2004. The following instructions are issued in regard to the procedure to be followed when an officer of the departments, is impleaded in his official capacity in a suit : -

(i) Whenever a Sub-Registrar receives summons, notice, or other order from a Civil Court in a case in which he has been impleaded as a defendant or respondent in his official capacity, he should carefully study it and submit to the District -Registrar
by Registered Post, the order or other communication of the Court in original, with the enclosures and a detailed report containing the full facts of the case and the Sub Registrar’s remarks on the several points raised in the plaint or the affidavit of the party:

The Sub-Registrar should keep office copies of the communications from the Court and its enclosures. Records, if any, necessary to be sent to the District Registrar should also be, sent along with the Sub-Registrar's report to the District Registrar. The records should be neatly arranged and sent in the manner indicated in paragraph 2 of Inspector-General's Proceedings No. 4499/B3/67-1, dated 31st March 1967 (R.G. 1967, Page III)

(ii) The District Registrar should, immediately at receipt of the Sub-Registrar’s report, study the communication from the court, the report of the Sub-Registrar and the records if any received from the Sub-Registrar and submit a detailed report to the Inspector-General stating the full facts of the case, his comments, paragraph wise, on the plaint, or the affidavit filed by the party, and also state whether the action of the Sub-Registrar in the case which is the subject-matter of the proceedings in the Court is in order and if not in what respects it is defective. The District Registrar should quote proper authority viz., the provisions of the Act, the Rules, the Standing Order or other orders on the subject in support of his comments. As sanction of Government is necessary for the defence of any official of this department at State cost, the District Registrar should submit complete and detailed proposal in this regard in his report to the Inspector-General. The Inspector-General will, after perusing the records address Government for sanctioning defence of the official concerned at State cost and for the appearance of the Government Pleader concerned on behalf or the officer in the case, when the District Registrar feels that the matter is very simple or that correspondence; with Inspector-General and the obtaining of sanction from Government for the defence of the official will take time he should address the Law Officer concerned, i.e. the Government pleader or the pleader doing the Government work, for entering appearance on behalf of the official and for taking all necessary steps for the defence of the official, in anticipation of orders of Government. In his report to Inspector-General the District Registrar should state clearly whether he has so addressed the law Officer for appearance and for taking necessary further action for the defence of the departmental official. The district Registrar, should also obtain from the Law Officer concerned a draft of the written statement, the counter-affidavit or the counter-petition if any, to be filed in the case and submit it to the Inspector-General with the detailed remarks. The draft so received from the District Registrar will be scrutinized in Inspector-General's Office and got approved by Government before it is filed in the Court. The District Registrar should render all assistance necessary to the Law Officer for preparing the draft, written statement, counter petition etc., and for the proper conduct of the case.

(iii). If the District-Registrar is impleaded as a party he should follow the procedure indicated in clause (i) and (ii) above.'

(iv) After submitting his detailed report to the Inspector-General, the District-Registrar should keep a personal watch over the concerned file in his Office and write to the Government Pleader or the Law Officer concerned in time for taking adjournments whenever necessary for obtaining orders from Government sanctioning the defence of the departmental official at State cost and approving the draft of the written statement counter petition etc, to be filed in the case. Reports should be submitted to Inspector-General from time to time about the progress of the case.
2005. The instructions contained in the circular reproduced below should be strictly observed whenever affidavits, counters, etc., are sent for filing in the High Court, to avoid return of the papers.

“The typed papers filed by the Advocates should be on paper of sufficient thickness and durability with a clear inner margin of one inch and outer margin of ½ inches containing not more than thirty-two lines. The original as well as carbon copies should be very clear and legible, properly paged, indexed and stitched in book-form. The original as well as carbon copies should not contain any pencil or colour or ink markings. Paper furnished by the Advocates which are not in conformity with the requirements should be returned to the Advocate for rectification”.

2006. In order to avoid any possible return of counter affidavits by the High Court Office for technical reasons, viz., (1) for want of typing on both pages, (2) for want of signature of the deponent in all the pages (3) for want of signature of the attesting officer on all the pages, the usual formalities shall be complied with in an affidavit as under :-

(i) Name and designation of the deponent to be filled in the preamble to the affidavit
(ii) Affidavit to be typed on both sides of the paper.
(iii) Full signature of the deponent to be affixed on all pages.
(iv) Initials of the attesting officer to be affixed for all corrections giving total number of corrections and initial at the bottom of each page with full signature and designation on the last page.

2007. The instructions that the Government officers may give to Law Officers for being placed before the Court, either in the form of affidavit or in the course of arguments should be based on fully verified facts so that the reliance which the Courts Place on the facts contained in the affidavits filed on behalf of the Government and Government Officers and statements made on their behalf will, remain undiminished.

2008. With a view to avoid mistakes and to ensure careful drafting of the counter affidavits submitted to Government for approval and before being sworn to by the Departmental Secretary concerned Government have issued the following instructions for guidance :-

(1) In cases where the issues are multiple and more than one officer including the Secretary to Government, are impleaded as respondents in the legal proceedings, the counter-affidavit filed by the Secretary to Government should ordinarily contain only matters within his personal knowledge or for which he is responsible and for which relevant records are in his possession.

(2) Counter-affidavits of the other correspondents should also be, prepared in the same manner and filed after getting the specific approval of the administrative department of the Secretariat, which should scrutinise it with reference to the facts contained in the connected counter-affidavit of other co-respondents in the case.

(3) There is, however, no objection in the inclusion, in the counter affidavits filed by the respondents, of facts which are true to the best of their knowledge and belief provided that this is made clear in the counter affidavits and that these facts are sworn to similarly by officers who are directly responsible for the correctness of these facts or who have the relevant records in their possession in their the counter affidavits filed on their behalf; and
(4) The Government Pleader and the other Law Officers will ensure that the counter-affidavits severally prepared are consistent and tally with each other and confirm to the stipulations in the clauses (1), (2) and (3), above so that an integrated argument could be built on these bases. [G.O. No. 2772, Public (General-F), dated 30th December 1967]

2009. The following procedure should be adopted for approval and signing of counter affidavits:

1. In all cases where the State of Tamil Nadu represented by the Secretary to Government in any Department of the Secretariat is impleaded the affidavits should be scrutinized and, normally signed by an officer not lower in rank than a Deputy Secretary to Government and duly attested by another Gazetted Officer.

2. In all cases where the State of Tamil Nadu represented by an Officer Subordinate to Government is impleaded, the affidavits of all Departments except the Board of Revenue should be scrutinised and approved by Government. This may be signed either by a Deputy Secretary to Government or by the Officer mentioned in the affidavit as representing the State of Tamil Nadu.

3. In all cases relating to the Board of Revenue, the Board of Revenue is authorised to approve affidavits on behalf of Government. It should, however, submit to Government for approval Cases in which substantial questions of law are involved or if the counter-affidavits are not prepared by the concerned Law Officer of Government. This should be signed by the Secretary to the Board of Revenue and duly attested by another Gazetted Officer. (R. G. 1948-Page 188)

2010. A public servant who filed a complaint before a Magistrate was not present in Court at the time of the hearing of the case and in consequence, the Magistrate acquitted the accused under Section 247, Criminal Procedure Code. The complainant, being a public servant, the Magistrate could have acted under the Proviso to Section 247, Criminal Procedure Code, and need not have necessarily acquitted the accused. But Magistrate did not choose to act under that proviso: The Government had, therefore, to prefer an appeal to the High Court against the acquittal of the accused. In order to obviate the need for filing appeals or revision petitions in similar circumstances, the public servants who file charge sheets or complaints in summon cases or their representatives should make it a point to be present during regular Court hours when the cases concerned are taken up for hearing.

**Oral Instructions by Ministers**

2011. The following procedure should be adopted by Government officials in cases where oral instructions are given by superior officers or Ministers; in regard to official matters:

1. A full and accurate record of the instructions given should be kept in the connected files. Such record should be made as soon as possible after the instructions are given and should form a part of the connected papers so as to be available for reference and information at any later date.

2. Where oral instructions are such a nature that they have to be implemented straightaway, the officer concerned may take action accordingly, but, shall submit a detailed report as early as possible to the competent authority for confirmation through the appropriate official channel. If, however, such oral instructions do not require any immediate action and involve policy or large expenditure, the officer who receives such
instructions shall obtain formal written orders from the competent authority confirming the instructiona before carrying out the same.

**Oath of Allegiance**

2012. (i) The District Registrar or the Sub-Registrars, as the case may be, shall ensure that all persons working under them take an oath of allegiance to the Constitution of India.

(ii) The Oath shall be taken immediately by all new entrants on their joining the post. The oath/affirmation, shall be taken/made in the following form:-

“I---- do swear/solemnly affirm that I will be faithful and bear true allegiance to India and to the Constitution of India as by law established and that I will carry out the duties of my office loyally, honestly and with impartiality. (So held me God.)

(iii) A record of all full-time Government servants who have taken/made the prescribed oath/affirmation, shall be maintained in a separate register for each different grade of Government servants. The cover and the first page of the Register shall show the grade of Government servants in respect of whom the record of oath/affirmation kept in the register: A copy of the revised form of oath/affirmation shall be pasted on the next page, and thereafter entries may be made in the register in the form indicated below :-

<table>
<thead>
<tr>
<th>Serial number</th>
<th>Name of Government servant.</th>
<th>Date on which oath/affirmation was taken/made.</th>
<th>Whether an oath or affirmation was taken/made.</th>
<th>Designation of officer before whom the oath/affirmation was taken/made.</th>
<th>Signature of officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>

(iv) The oath/affirmation shall be taken/made before the Head of the Department or office as may be appropriate or a gazetted officer who may be authorised in this behalf.

2013. (i) The Government have approved two versions of the National anthem namely, a fully version (playing time approximately 52 seconds) and a short version of nine bars (playing time, approximately 20 seconds). The texts of the two versions are as given below :-

**Full version**

Jana gana mana adhinayaka jaya he, Bharata
Bhagya.Vidhata,
Punjab,Sindhu, Gujarat, Marata, Dravita,
Utkala, Bhanga,
Vindhya, Himachala, Jamuna, Ganga,
Ucchhala, Jaladhi taranga,
Tava, Shubha, name, jage, tava, shubha
asisha mange,
Gae tava jaya gatha,
jana gana mangala dayaka jaya he
Bharata Bhagya-vidhata, jaya he, jaye he,
jaya he, jaya, jaya, jaya,
jaya he.
(ii) The Government of India have laid down that these versions shall be played only on the following occasions: -

(a) Full version.- (a) (1) On all occasions when the President is present in person, (including broadcasts by the President on National days); (2) on all occasions for Governors when they attend ceremonial parades within their State; and (3) at Republic and Independence Day Parades, when the National Flag is broken. (b) Short Version.- On all other occasions (these will mostly be military functions);

(iii) In contra-distinction to the occasions on which the two versions should be played the Government of India have further decided that National Anthem can be sung (with or without the accompaniment of the instruments) on occasions, which although non ceremonious, are nevertheless invested with significance because of the presence of Governors, Or ministers. Government consider that this practice is not only desirable but shall actually be encouraged. There would also be no objection to the singing (as distinct from playing) of the standard version of the National Anthem by educational institutions, during certain solemn functions such as Founders' Day, Annual Day, etc.

2014. In order to ensure uniformity in the singing of prayer songs at the commencement functions organised by Government or attended by Ministers, the Government have decided that the piece containing six lines from Thiru Sundaram Pillai’s “Manonmaneeyam” which is an invocation of the Goddess of Tamil would be an appropriate theme, for being rendered as a prayer song. The following piece from “Manonmaneeyam” written by Thiru Sundaram Pillai should be sung as a prayer song at the Commencement (and not at the end) of all functions organised by Government departments, local bodies and educational institutions:

TAMIL NADU GENERAL SALES TAX ACT, 1959.

Assessment of Sales Tax

2015. Under the Tamil Nadu General Sales Tax Act, 1959, the State and Central Governments have been brought under the definition of “dealer” and with effect from 18th August 1962, all sales made by them whether or not, in the course of business are liable to tax. The procedure for assessment of Government Departments has been prescribed in G.O.Ms. No. 3644, Revenue, dated 1st October 1962, according to which it will be sufficient if the Departments of Government (State and Central) remit in to the treasury, sales-tax collected by them and send to the assessing officer of the area a monthly statement showing the particulars indicated therein. As regards the departments which do not collect sales tax separately in their bills, they should remit to the credit of the Tamil Nadu Government under the head “XII. Sales Tax” and amount equivalent to the tax due on the sales made by them. All the Departments of Government (central and State) should send the monthly returns referred to above, for each month, on the 25th of the succeeding month and should allow the officers of the Commercial Taxes Department to inspect their accounts as frequently as possible to verify whether tax has been collected at correct rates.
2016. It is the responsibility of the District Registrar or Sub-Registrar to ensure that Sales tax is collected in all cases where tax is leviable under the Tamil Nadu General sales tax Act, 1959). To avoid any short collections in this regard and ensure collection at proper rates, the District Registrar or Sub-Registrar may contract if necessary, the Assessing Officer of the Commercial Taxes department for getting correct classification of rate of tax, etc

2017. As the public are required by law to purchase registration copy forms under the filing system, the transaction of sale of copy forms is not liable to tax. Sale of registration ink has been exempted from the payment of sales tax. (G.O.Ms.No. 2138, Revenue, dated 18th December 1967)

**Change of name by Government servants**

2018. (i) Under paragraph 154 of the Printing Manual, change of name including that of an institution, company or firm may be effected by publishing a private advertisement in the Tamil Nadu Government Gazette or District Gazettes. Such changes are notified for the information of the Public in Part III (Notifications of interest to the public) of the Tamil Nadu Government Gazette at the cost of the person who changes his name. However, there was no obligation that everyone who changes his name should publish in the Tamil Nadu Government Gazette an advertisement to this effect. In 1952, the Government ordered that any Gazetted Government servant who changed his name should publish it in the Tamil Nadu Government Gazette at his expense.

(ii) Non-gazetted Government servants who change their name should publish the change in the Tamil Nadu Government Gazette at their cost in the same manner as is required of Gazetted Government servants. The procedure laid down in Government Order Ms. No. 9~, Public (Services) department, dated 17th January 1966 (R.G. 1966 P.83) will have to be followed if a Government servant, gazetted or non-gazetted changes his name involving also a change of the community to which he belongs.

(iii) The following course of action is to be followed for recognising for purposes of official records, changes or names of Government servants, gazetted and non-Gazetted, after they are notified in the Tamil Nadu Government Gazette :-

    Recognition of such a change of name by a gazetted officer will be made by the issue of an order by the Government in the department of Secretariat concerned. A copy of this order will be sent to the Accountant-General, Madras, who is in charge of service records of gazetted officers.

    Another copy will be added to the personal file. Similar changes in the names of non gazetted Government servants should be got recognised by the head of the department to which he belongs. A copy of this order will be added to his service book and personal file. Such an order issued either by the department of the Secretariat or by the head of the department should quote the part, and page number of the Tamil Nadu Government Gazette in which the change was notified.

    (iv), All cases of change in name of non-gazetted Government officers, in this department should be got recognised by the Inspector-General.

**Publications Of Departmental Notifications**

2019. Except when acts or rules prescribe otherwise, the publication of a notice in more than one issue of the Tamil Nadu Government Gazette is ordinarily unnecessary and it can be done only when there are special reasons to the contrary. (Paragraph 139 of the printing Manual 1969 Edition.)
Registration Gazette

2020. (a) Departmental instructions and other matters of general interest are communicated to registering officers through the Registration Gazette. Copies of the Gazette are despatched from the office of the inspector-General.

(b) Cases of non-receipt of the Gazette in a particular month should be brought to the notice of the Inspector-General by the registering officer through the District Registrar of the district. A spare copy, free of cost, will not be supplied, if there is any delay in submitting the report.

Notice Board.

2021. The list of printed and manuscript notices to be exhibited in the notice boards of the registration offices is given in Appendix L (XVII).