

## CHAPTER 7

### Rules Under Special Acts

#### <sup>1</sup>Part A

RULES MADE BY THE PUNJAB HIGH COURT UNDER SECTION 99-F OF THE CODE OF CRIMINAL PROCEDURE TO REGULATE THE PROCEDURE IN THE CASE OF APPLICATIONS TO SET ASIDE ORDERS OF FORFEITURE PASSED BY THE STATE GOVERNMENT UNDER SECTION 99-A [95(1) OF NEW CODE] OF THE CODE

**1. Application to be signed and verified**—Every application to the High Court under Section 99-B [96 of New Code] of the Code of Criminal Procedure, 1898, to set aside an order of forfeiture under Section 99-A [95(1) of New Code] of the Code shall be signed by the applicant and supported by an affidavit.

**2. How application is to be written**—The application shall be in English on one side of water-marked plain paper divided into paragraphs, numbered consecutively.

**3. Title**—The application shall be headed :

“In the High Court of Delhi at New Delhi” and shall be instituted “In the matter of—(name or description of book, document or newspaper as the case may be)” and shall describe the parties.

**4. Contents of application and exhibits to be annexed**—The application shall state what the interest of the applicant is in the property in respect of which the order of forfeiture has been made. All documents or copies thereof in proof of such interest together with a copy of the notification issued under Section 99-A [95(1) of New Code] of the Code of Criminal Procedure, 1898, shall be annexed as exhibits to the application.

**5. Grounds to be stated**—The application shall state the ground or grounds on which it is sought to set aside the order of forfeiture.

**6. Deposit in connection with preparation of record**—The applicant shall, with his application attach a receipt for a sum of Rs. 100/- which shall be deposited with the Treasurer of the High Court to cover the cost of preparation of the record.

**7. Translation of documents**—(a) No document in a language other than English shall be used for the purpose of any proceedings before the Court, unless it is accompanied by a translation in English;

- (i) agreed to by both the parties; or
  - (ii) certified to be true translation by the counsel engaged or attending at the hearing; or
  - (iii) prepared by a translator appointed or approved by the Court.
- (b) Every document required to be translated shall be translated by a translator appointed or approved by the Court.

**8. Presentation of application**—The application with exhibits annexed thereto and their translations, if any, with 5 copies thereof shall be presented at the Filing Counter.

**9. Notice to produce the document on which forfeiture was ordered**—The Registrar shall forthwith give notice of the filing of the application to the Chief Secretary, Delhi Administration, and require him to furnish to the Court, as soon as possible, a copy of the particular newspaper, book or other document containing the words, signs or visible representation on which the declaration of forfeiture was based.

**10. Evidence by affidavits**—Evidence in support of or against the application shall be in the form of affidavits. The Delhi Administration shall, within fifteen days of the receipt of the notice mentioned in Rule 9, file affidavits on which it relies and supply copies thereof to the other side. The applicant shall, within fifteen days of the receipt of the copies of the affidavits, file his affidavits, and likewise supply the standing Counsel with copies.

**11. Furnishing of documents and affidavits**—Each party shall furnish the required number of copies of its affidavits and documents.

**12. Date of hearing to be notified to Government**—Notice in writing of the day appointed for the hearing and determination of the application shall be given by the Registrar to the Chief Secretary, Delhi Administration.

**13. Taxation of costs**—The taxation rules on the original side of the High Court for suits shall apply *mutatis mutandis* to taxation of costs of such application and proceedings.

**14. Execution of orders passed**—Any order passed in these proceedings shall be executed in the same manner as a decree or order of this Court on the original side.

**15. Court's power to enlarge or abridge time**—The Special Bench composed of three Judges to be nominated by the Chief Justice may enlarge or abridge the time appointed by these Rules or fixed by any order enlarging time, for doing any act or taking any proceeding, upon such terms if any, as the justice of the case may require and any enlargement may be ordered, although the application therefor is not made until after the expiration of the time appointed or allowed.

**16. Miscellaneous**—In matters not provided for by these rules, the Court may in its discretion apply the provisions of Civil Procedure Code.

**17. Court’s power to dispense with compliance with the Rules**—The Court may, for sufficient cause shown, excuse the parties from compliance with any of the requirements of these Rules and may give such directions in matters of practice and procedure as it may consider just and expedient.

Part B  
RULES REGARDING APPLICATIONS UNDER SECTION 66  
OF THE INDIAN INCOME TAX ACT, 1922

Rules made by the High Court under clause 27 of the Letters Patent to regulate proceedings of applications and references under Sections 66(2) and 66(3) of the Indian Income-tax Act, 1922, as amended by the Indian Income-tax (Amendment) Act, VII of 1939 and XL of 1940.

**1.** Every application under Section 66(2) of the Indian Income-tax Act as subsequently amended, hereinafter referred to as “The Act” for an order by the High Court requiring the Income-tax Appellate Tribunal to state and refer the case to the High Court shall contain a brief statement of facts and the point or points of law on which a reference is desired. Such application shall be supported by an affidavit by the assessee, or some other person acquainted with the facts and shall be accompanied by a copy of the said application and such documents and copies of such of the orders of the Income-tax Officer and the Income-tax Appellate Tribunal as may be necessary for understanding the point or points of law on which reference is desired.

The application shall also be accompanied by a certificate from the Income-tax Appellate Tribunal to the effect that the assessee has not withdrawn his application for reference under Section 66(1) *ibid* before the said Tribunal.

**2.** Every application under Section 66(3) of the Act made to the High Court for an order requiring the Income-tax Appellate Tribunal to treat the application made before the latter under Section 66(1) as made within time shall be accompanied by a copy of the application made to the Tribunal together with a copy of the relevant order of the Tribunal and such other documents as may show that the application made to the Tribunal was within time or should be treated as such.

**3.** Every application under Section 66(2) or Section 66(3) of the Act shall be entitled Income-tax Act, 1922,

Case No .....of .....19 .....

Name of the assessee

..... Applicant.

The Commissioner of the Income-tax

*Versus*

The Commissioner of Income-tax

....., Respondent.

Name of the assessee

**4.** If the Court hearing the application does not reject it *in limine*, a notice shall be issued to the assessee or the Income-tax Commissioner, as the case may be, to show cause against the application.

**5.** Counsel presenting an application under Section 66(2) or Section 66(3) of the Act shall be bound to accept service on behalf of his client of any notices issued by the High Court until the case has been finally disposed of or a change of counsel has been notified to the Court.

**6.** In the event of the Court requiring the Income-tax Appellate Tribunal to the state and to refer a case, notice of the order containing the question or questions of law on which the case is to be stated and to be referred shall be sent the Income-tax Appellate Tribunal.

**7.** All cases stated by the Appellate Tribunal shall as far as possible be divided into paragraphs numbered consecutively and shall concisely state such facts and documents, with copies of the latter annexed, as may be necessary to enable the Court to decide the question raised thereby.

**8.** The party at whose instance a reference has been made shall have the statement of the case, printed and shall file two copies of such prints in the High Court office within two months from the date of the filing of the reference in the High Court.

**9.** The Court hearing applications under Section 66(2) or 66(3) of the Act or deciding cases stated and referred to under the Act shall be a Bench of two Judges unless the Chief Justice orders that any application or reference shall be heard by a Bench of more than two Judges.

**10.** At the hearing of such applications and cases the Court and the parties shall be at liberty to refer to the whole of the contents of the documents annexed thereto.

**11.** The Rules contained in this Chapter shall, as far as may be and with necessary modifications and adaptations, also apply to proceedings of a similar nature under any other Act including those under :

(i) Section 22 of the Punjab General Sales Tax Act, 1948;

(ii) Section 57 or 60 of the Indian Stamp Act, 1899;

(iii) Section 27 of the Workmen's Compensation Act, 1923;

(iv) Section 21 of the Excess Profit Tax Act, 1940 read with Section 66 of the Indian Income Tax Act;

(v) Section 19 of the Business Profits Tax Act, 1947, read with Section 66 of the Indian Income-tax Act.

Part C (a)

RULES UNDER SECTION 1(4), INDIAN AND COLONIAL DIVORCE JURISDICTION ACT, 1926

Made by the Secretary of State in Council for India, with the Concurrence of the Lord Chancellor under the Indian and Colonial Divorce Jurisdiction Act, 1926 (16 and 17 Geo. 5) (as amended by the Indian (Non-Domiciled Parties) Divorce (Amendment Rules, 1940), as published in Government of India, Home Department, Notification No. 106/36, dated the 14th January, 1941.

**Short Title and Commencement**

**1. Title and date of enforcement**—(1) These rules may be called the Indian (Non-Domiciled Parties) Divorce Rules, 1927.

(2) They shall come into force on the 27th day of July, 1927.

**Appointment of Judges**

**2. (1) Chief Justice to submit to Lord Chancellor names of Judges proposed for exercising jurisdiction**—As soon as may be after the coming into force of these Rules the Chief Justice of each of the High Courts referred to in sub-section (1) of Section 1 of the Indian and Colonial Divorce Jurisdiction Act, 1926 (hereinafter called “the Act”) shall submit to the Lord Chancellor through the Secretary of State for India the names of such number of Judges of the Court (including, if he thinks fit, the name of the Chief Justice himself) not exceeding six, as he may consider necessary for the purpose of exercising jurisdiction under the Act and these Rules.

(2) *Names of Judges approved to be published in Gazette*—Upon the approval of the Lord Chancellor to any nomination so submitted being signified to the Chief Justice by the Secretary of State for India, the Chief Justice shall cause the names so approved to be notified in the official Gazette of State as Judges appointed to exercise jurisdiction under the Act, and the Judges whose names shall have been notified shall thereupon have power to exercise Jurisdiction accordingly.

(3) *Submission of further names*—At any time after the first nominations under these Rules have been approved, the Chief Justice may propose the names of a further Judge to take the place of, or to exercise Jurisdiction in addition to, the Judge or Judges for the time being having powers under the Act; and when such further nominations are approved they shall be notified as aforesaid.

**3. Petition to be heard by a single Judge without jury. Appeal to be heard by a Bench**—Every petition under the Act shall be heard by a single Judge nomination and approved as

hereinbefore provided, sitting with a jury, and subject to the provisions of the Indian Limitation Act, an appeal shall lie to a Bench of two other Judges who have been similarly nominated and approved against any decree or order which would be appealable if it had been passed in proceedings under the Indian Divorce Act, 1869, and shall be disposed of accordingly. Each such bench shall be constituted by the Chief Justice as occasion may arise.

**4. Appeal to his Majesty in Council**—Nothing in these Rules shall be deemed to prevent the exercise of any ultimate right to appeal to His Majesty in Council.

#### **Petition**

**5. Mode of proceedings**—All proceedings under the Act shall be commenced by filing a petition to which shall be attached a certified copy of the certificate of the marriage.

**6. Contents of petition and form of relief**—(1) In the body of a petition praying for the Dissolution of a marriage shall be stated:

(i) the place and date of the marriage and the name, status and domicile of the wife before the marriage;

(ii) the status of the husband and his domicile at the time of the marriage and at the time when the petition is presented, and his occupation and the place or places or residence of the parties at the time of institution of the suit;

(iii) the principal permanent addresses where the parties have cohabited, including the address where they last resided together in India;

(iv) whether there is living issue of the marriage, and, if so, the names and the dates of birth of ages of such issue;

(v) whether there have been in the Divorce Division of the High Court of Justice in England or in the Court of Session in Scotland or in any Court in India any, and, if so, what previous—proceedings with reference to the marriage by or on behalf of either of the parties to the marriage, and the result of such proceedings;

(vi) the matrimonial offences alleged or other grounds on which a decree of a dissolution is sought set out in separate paragraphs with the times and places and all other relevant particulars;

(vi) (a) if at the date of institution of a cause of a wife the husband has deserted the wife, and there is reason to believe that he has changed his domicile since the date of the desertion, the domicile of the husband immediately before the desertion, the date when and the circumstances in which the alleged desertion began;

(vi) (b) in the case of a petition for presumption of death and dissolution of the marriage, the last place of co-habitation of the parties, the circumstances in which the parties ceased to cohabit, and the date when and the place where the respondent was last seen or heard of;

(vii) the claim for damages, if any;

(viii) the ground on which the petitioner claims that in the interest of justice it is desirable that the suit should be determined in India.

(2) The petition shall conclude with a prayer setting out particulars of the relief claimed, including the amount of any claim for damages and any order for custody of children which is sought, and shall be signed by the petitioner.

#### **Verification of petition**

**7. Mode of contents of verification**—The statements contained in every petition under these Rules shall be verified by the petitioner or some other competent person in manner required by the Code of Civil Procedure for the time being in force for the verification of plaints, and in case where the petitioner is seeking a decree of dissolution of marriage, the verification shall include a declaration authenticated in like manner that no collusion or connivance exists between the petitioner and the other party to the marriage, and that neither the petitioner nor, within the knowledge of the petitioner the other party to the marriage, has instituted proceedings which are still pending for the dissolution of the marriage in England or Scotland.

#### **Co-respondents and Interveners**

**8. Alleged adulterers of wife to be made co-respondents**—In every petition presented by a husband for the dissolution of his marriage on the grounds of adultery the petitioner shall make the alleged adulterers co-respondents in the suits, unless the Court shall otherwise direct.

**9. Where husband charged with adultery with some person, copy of charge with notice to intervene to be sent to that person**—Where a husband is charged with adultery with a named person a certified copy of the pleading containing such charge, shall unless the Court for good cause shown otherwise directs, be served upon the person with whom adultery is alleged to have been committed, accompanied by a notice that such person is entitled within the time therein specified, to apply for leave to intervene in the cause.

#### **Service of petitions and notices**

**10. Manner of service of petition and notices**—Every petition or notice referred to in these Rules shall be served on the party to be affected thereby either within or without India.

Provided that unless the Court for good cause shown otherwise directs, service of all such petitions and notices shall be affected by delivery of the same to the party to be affected thereby, and the Court shall record that it is satisfied that service has been so effected.

#### **Answer and subsequent pleadings**

**11. Filing answers**—A respondent or co-respondent, or a woman to whom leave to intervene has been granted under Rule 9 may file in the Court an answer to the petition.

**12. (1) Verification of answers**—Any answer which contains matters other than a simple denial of the facts stated in the petition shall be verified in respect of such matter by the respondent or co-respondent, as the case may be, in the manner required by these Rules for the verification of petitions, and when the respondent is husband or wife of the petitioner the answer shall contain a declaration that there is not any collusion or connivance between the parties.

(2) *Action to be taken when the answer of a husband alleges adultery and prays relief*—Where the answer of a husband alleges adultery and prays relief, a certified copy thereof shall be served upon the alleged adulterer, together with a notice to appear in like manner as on a petition. When in such case no relief is claimed the alleged adulterer shall not be made a co-respondent, but a certified copy of the answer shall be served upon him together with a notice as under Rule 9 that he is entitled within the time therein specified to apply for leave to intervene in the suit, and upon such application he may be allowed to intervene, subject to such direction as shall then be given by the Court.

**13. Action to be taken when proceedings for dissolution of marriage are pending in United Kingdom**—(1) If it appears to the Court that proceedings for the dissolution of the marriage have been instituted in England or Scotland before the date on which the petition was filed in India, the Court shall either dismiss the petition or stay further proceedings thereon until the proceedings in England or Scotland have terminated, or until the Court shall otherwise direct.

(2) If it appears that such proceedings were instituted after the filing of the petition in India, the Court may proceed, subject to the provisions of the Act, with the trial of the suit.

#### **Showing Cause against a Decree *Nisi***

**14. Proctor to be appointed and notified in the Gazette**—The State Government of the State in which the principal seat of the Court is situate shall appoint an officer to exercise, within the jurisdiction for the purpose of the Act of the several High Courts referred to in Section 1 thereof, the duties assigned to His Majesty's Proctor by Sections 181 and 182 of the Supreme Court of Judicature Consideration Act, 1925, and the Officer so appointed shall be notified in the official gazette of the State. Every Proctor so appointed shall, in the exercise of his functions, act under the instructions of the Advocate-General for the State.

**15. Proctor may intervene on receipt of material information**—(1) If any person during the progress of the proceedings or before the decree *nisi* is made absolute gives information to the Proctor of any matter material to the due decision of the case, the Proctor may take such steps as he considers necessary or expedient.

(2) If in consequence of any such information or otherwise the Proctor suspects that any parties to the petition are or have been in collusion for the purpose of obtaining a decree contrary to the justice of the case, he may after obtaining the leave of the Court intervene and produce evidence to prove the alleged collusion.

**16. Procedure when proctor desires to show cause against a decree *nisi* being made absolute** **Proctor to be made a party**—(1) When the Proctor desires to show cause against making absolute a decree *nisi* he shall enter an appearance in the suit in which such decree *nisi*



has been pronounced and shall within a time to be fixed by the Court file his plea setting forth the grounds upon which he desires to show cause as aforesaid and a certified copy of his plea shall be served upon the petitioner or person in whose favour such decree has been pronounced or his advocate. On entering an appearance the Proctor shall be made a party to the proceedings, and shall be entitled to appear in person or by advocate.

(2) Where such plea alleges a petitioner's adultery with any named person a certified copy of the plea shall be served upon each such person omitting such part thereof as contains any allegations in which the person so served is not named.

(3) All subsequent pleading and proceedings in respect of such plea shall be filed and carried on in the same manner as is hereinbefore directed in respect of an original petition, except as hereinafter provided.

(4) *Proctor may apply for rescission of the decree nisi if his pleas are not controverted*—If the charges contained in the Plea of the Proctor are not denied or if no answer to the plea of the Proctor is filed within the time limit or if an answer is filed and withdrawn or not proceeded with the Proctor may apply forthwith for the rescission of the decree *nisi* and dismissal of the petition.

**17. Costs of proceedings when proctor intervene**—Where the Proctor intervenes or shows cause against a decree *nisi* in any proceedings for divorce, the Court may make such order as to the payment by other parties to the proceedings of the costs incurred by him in so doing, or as to the payment by him of any costs incurred by any of the said parties by reason of his so doing, as may seem just.

**18. Procedure when any person other than the Proctor desires to show cause against a decree nisi being made absolute**—Any person other than the Proctor wishing to show cause against making absolute a decree *nisi* shall, if the Court so permits enter an appearance in the suit in which such decree *nisi* has been pronounced and at the same time file affidavits setting forth the facts upon which he relies. Certified copies of the affidavits shall be served upon the party or the advocate of the party in whose favour the decree *nisi* has been pronounced.

**19. Affidavits and counter affidavits in the above case**—The party in the suit in whose favour the decree *nisi* has been pronounced may within a time to be fixed by the Court file affidavits in answers, and the person showing cause against the decree *nisi* being made absolute may within a further time to be so fixed file affidavits on reply.

**20.** Every decree for the dissolution of a marriage under the Act shall in the first instance be a decree *nisi* not to be made absolute until after the expiration of six months from the pronouncing thereof unless the Court by general or special order from time to time fixes a shorter time:

Provided that no decree *nisi* against which an appeal has been filed, including an appeal to His Majesty in Council shall be made absolute until after the decision of the appeal.

**21. Affidavit to accompany petition to make a decree nisi absolute**—(1) Application to make absolute a decree *nisi* shall be made to the Court by filing a petition setting forth that application

is made for such decree absolute, which will thereupon be pronounced in open Court at a time appointed for that purpose. In support of such application it must be shown by affidavit filed with the said petition that no proceedings for the dissolution of the marriage have been instituted and are pending in England or Scotland, and that search has been made in the proper books at the Court up to within six days of the time appointed, and that at such time no person had intervened or obtained leave to intervene in the suit, and that no appearance has been entered nor any affidavits filed on behalf of any person wishing to show cause against the decree *nisi* being made absolute; and in case leave to intervene had been obtained, or appearance entered or affidavits filed on behalf of such person, it must be shown by affidavits what proceedings, if any, have been taken thereon.

(2) If more than twelve calendar months have elapsed since the date of the decree *nisi* an affidavit by the petitioner, giving reasons for the delay, shall be filed.

### **Alimony, Maintenance and Custody of Children**

**22. Mode of conducting proceedings**—Proceedings relating to alimony, maintenance, custody of children, and to the payment, application or settlement of damages assessed by the Court shall be conducted in accordance with the provisions of the Indian Divorce Act, 1869, and of the rules made thereunder:

Provided that in any case where a petition for the dissolution of her marriage is presented by the wife on the grounds of her husband's insanity the relevant provisions of the said Act and Rules shall apply as if for the references to the husbands there were substituted reference to the wife and for the reference to the wife there were substituted reference to the husband, and in any such case and in any case where a petition for the dissolution of his marriage is presented by the husband on the ground of his wife's insanity the Court may order the payments of alimony or maintenance under the said Act to be made to such persons having charge of the respondent as the Court may direct:

### **Powers delegated to Registrar under the Act**

Provided further that when a decree is made for the dissolution of a marriage the parties to which are domiciles in Scotland, the Court shall not make an order for the securing of a gross or annual sum of money;

Provided further that no Court in India shall entertain an application for the modification or discharge of an order for alimony, maintenance or the custody of children, unless the person on whose petition the decree for the dissolution of the marriage was pronounced is at the time the application is made resident in India.

### **Procedure Generally**

**23. General Procedure**—Subject to the provisions of these Rules all proceedings under the Act between party and party shall be regulated by the Indian Divorce Act and the rules made thereunder.

**24. Forms**—The forms set forth in the Schedule to the Indian Divorce Act, with such variation as the circumstances of each case and these Rules may require, may be used for the respective purposes mentioned in the Schedule.

Part C (b)

POWERS DELEGATED TO THE REGISTRAR UNDER THE INDIAN AND COLONIAL DIVORCE JURISDICTION ACT, 1956

**Powers delegated to the Registrar under the Act**

In accordance with the powers vested in them by Article 35 of the Letters Patent, the Honourable the Chief Justice and Judges of the High Court of Punjab at Chandigarh are pleased to delegate to the Registrar the following powers in cases under the Indian and Colonial Divorce Jurisdiction Act, 1926:

- (1) Power to tax, bill of costs between party and party, subject to an appeal to one of the Judges appointed to exercise jurisdiction under the Act.
- (2) On order by a Judge, power to frame issues before trial.

(High Court Notification No. 614/8870-G., dated the 26th December, 1928).

Part D (a)

RULES MADE BY THE HIGH COURT UNDER THE COMPANIES ACT, CONCERNING THE MODE OF PROCEEDINGS TO BE HAD FOR WINDING-UP A COMPANY IN THE HIGH COURT

(See Chapter 1-A of Volume II, High Court Rules and Orders)

[*Note*: Rule making power has been transferred to Supreme Court by Section 643 of Companies Act 1956. Company (Court) Rules 1959 have been framed by Supreme Court which are followed by High Courts.]

Part D (b)

RULE MADE BY THE PUNJAB HIGH COURT UNDER POWERS CONFERRED BY SUB-SECTION (2) OF SECTION 45B AND SECTION 45G OF THE BANKING COMPANIES ACT, 1949 (NO. X OF 1949), AS AMENDED BY ACT NO. XX OF 1950).

(See Chapter 1-B of Volume II of High Court Rules and Orders).

Part E

RULES UNDER SECTION 110 OF THE TRADE AND MERCHANDISE MARKS ACT, 1958, (NO. 43 OF 1958)

In the exercise of the powers conferred by Section 110 of the Trade and Merchandise Marks Act, 1958 (No. 43 of 1958) the Punjab High Court has made the following rules:

**1. Definitions**—In these Rules:

(a) The Act means the Trade and Merchandise Marks Act, 1958.

(b) The Registrar means the Registrar of Trade Marks referred to in Section 4 of the Act and includes any officer appointed under sub-section (2) of Section 4 of the Act to discharge any of the functions of the Registrar.

(c) “The Deputy Registrar” means the Deputy Registrar (Judicial) of the Punjab High Court and includes any person performing the functions of Deputy Registrar (Judicial) for the time being.

(d) “Judge” means a Judge of the Punjab High Court.

(e) “Court” means Punjab High Court.

**2. Title of application**—All applications and appeals under this Act shall be instituted in the matter of the Act and in the matter of the Trade and Merchandise Marks to which they relate.

**3. Mode of application**—All applications and appeals under the Act shall be made by petition supported by an affidavit and shall be presented to the Deputy Registrar (Judicial).

**4. Disposal of petition**—The Deputy Registrar shall lay the petition before the Judge who may either admit the petition and direct notice thereof to be given to the opposite party or may reject it summarily or make such other order as the circumstances of the case may require.

**5. Service on Registrar**—Notice of all the applications or appeals admitted by the Court shall be sent to the Registrar who shall have a right to appear and be heard and shall appear if so directed by the Court.

**6. (a) Stay of pending suit or proceedings**—If any application or appeal is made to the High Court, under the Act and any suit or other proceedings concerning the Trade and Merchandise Marks in question is pending before the High Court or any District Court the High Court may stay such suit or proceeding until the disposal of the said application or appeal.

(b) *Record of the case in appeal*—In all contested appeals from the decisions of the Registrar the petitioner and the respondent shall furnish to each other, within 2 weeks from the date to the filing of the affidavit in reply, a list of documents forming part of the record of the case before the Registrar on which they rely for the purposes of the hearing of the appeal. The petitioner shall then prepare a duly indexed compilation of the documents relied upon by either side and furnish a copy of the same to the Court and to the opposite party within thirty days of the receipt of the list of documents from the opposite party.

**7. Reference under Section 107(2)**—Where the Registrar makes a Reference to the Court under Section 107(2) of the Act, he shall give notice of the same to the parties concerned. He shall also supply to the Deputy Registrar the postal addresses of all persons interested in the Reference. After the reference is received, the Deputy Registrar shall fix a date for the hearing of the same

and put it on the list of the Judge on such date for disposal. Fifteen days' notice of the day so fixed shall be given by the Deputy Registrar to the Registrar and to the parties concerned by sending the notices by registered post.

**8. Procedure for withdrawal of application under Section 109(7)**—Where under Section 109(7) of the Act an applicant becomes entitled . . . . . and intends to withdraw his application, he shall give notice of the intention in writing to the Registrar and to the other parties, if any, to the appeal within one month after the leave referred to in that section has been obtained. He shall also give notice to the Deputy Registrar (Judicial) who shall thereupon forthwith place the appeal on the list for disposal.

**9. Counter-claim for rectification of Register in a suit for infringement**—A defendant in a suit for infringement filed in the High Court may in regard to any registered trade mark in issue counter-claim for the rectification of the register and shall within the time limited for the delivery of the counter claim serve the Registrar with the same, and the Registrar shall be entitled to take such part in the suit as he may think fit without delivering a defence or other pleading.

**10. Copy of Judgment and order be sent to the Registrar**—A certified copy of every judgment and order made on any application, appeal or reference under the Act shall be sent by the Deputy Registrar to the Registrar.

**11. Notice how to be given**—Unless otherwise provided by these rules, when notice is required to be given to any party by the Act or by these rules, it shall be served on such party in the manner provided for the service of summons in a suit.

**12. Affidavits as evidence**—Affidavits shall be treated as evidence of the facts affirmed in them.

**13. Application of the Code of Civil Rules and Forms of the Court**—In cases not provided for in the foregoing Rules the provisions of the Code of Civil Procedure, 1908, and, the Rules and Forms of the Court, shall apply *mutatis mutandis* to the proceedings under the Act.

Provided that it shall not be necessary for the Court to frame issues and the evidence may be taken in the form of affidavits where the Judge so directs.

**14. Table of fees applicable**—Process Fees shall be charged according to the Table of Fees for the High Court given in Chapter 5-B, High Court Rules and Orders, Volume IV.

**15. Disposal of cases**—Applications relating to infringement of trade marks and passing of actions under the Act and all references, appeals, etc., shall be brought to hearing as early as may be practicable.

Part F  
RULES UNDER THE CHARTERED ACCOUNTANTS ACT, 1949

The Honourable the Chief Justice and Judges are pleased to make the following rules relating to cases under the Chartered Accountants Act, 1949.

**1. Register of cases**—All cases received by the High Court under Section 21 of the Chartered Accountants Act, 1949, shall be numbered and entered in a special register.

**2. Filing of the finding etc. in the Court**—The Council of the Institute of Chartered Accountants of India (hereinafter referred to as the Council) shall file in the office of the Deputy Registrar the finding of the Council along with the report of the Disciplinary Committee and all other relevant papers which were before the Council and the Disciplinary Committee and in particulars the following documents:

- (a) Complaint or information.
- (b) Written statement of defence.
- (c) Depositions of witnesses together with exhibits.
- (d) Notes of the hearing before the Disciplinary Committee and the Council.

The council shall furnish to the Deputy Registrar two extra copies of the aforesaid papers.

The Council shall also furnish to the Deputy Registrar, the postal addresses of all persons on whom notices are required to be served under Section 21(2) of the said Act.

**3. Fixing date of hearing**—When the finding of the Council, and the other papers have been filed in Court, the Deputy Registrar shall fix a date for the hearing of the case and shall forthwith issue notices in the Forms given in Appendix A.

**4. Service of notices**—Such notices shall be sent by registered post to all persons to whom notices are required to be sent under the provisions of Section 21 (2) of the said Act at the addresses supplied by the Council and shall be served not less than 15 days before the date fixed for hearing of the case.

**5. Case to be heard before Bench**—The case shall be heard by a Bench consisting of not less than two Judges to be nominated by the Chief Justice.

**6. Copy of the final order to be sent to the Council**—The Deputy Registrar shall send a certified copy of the final order passed in the case to the Council of the Institute of Chartered Accountants.

Part G  
THE COPYRIGHT RULES, 1959

In exercise of the powers conferred by Section 73 of the Copyright Act, 1957 (Act No. 14 of 1957), the Punjab High Court has made the following rules:

**1. Short title**—These rules may be called the Copyright Rules, 1959.

**2. Definitions**—In these rules unless there is anything repugnant in the subject for context:

(i) ‘The Act’ means the Copyright Act, 1957 (No. 14 of 1957).

(ii) ‘The High Court’ means the High Court for the State of Punjab at Chandigarh.

(iii) ‘The Registrar’ means the Registrar of Copyright and includes the Deputy Registrar of Copyrights appointed under the Act.

(iv) ‘Copyright Board’ means the Copyright Board appointed under the Act.

(v) ‘The Deputy Registrar (Judicial)’ means the Deputy Registrar (Judicial) for the High Court of Punjab at Chandigarh and includes the Assistant Registrar in the Circuit Court at Delhi. (On the formation of Delhi High Court, circuit Bench at Delhi has since discontinued).

**3. Presentation of Appeals**—Subject to these rules, all appeals from a final decision or order of the Copyright Board shall be made to the High Court in accordance with the provisions of Chapter I, High Court Rules and Orders, Volume V.

**4. Disposal of appeals**—Appeals under rule 3 shall be heard and disposed of by Bench of two Judges.

**5. Contents of appeals**—Every memorandum of appeal under Section 72 of the Act shall be drawn up in the manner prescribed by Order XLI, Rule 1 of the Code of Civil Procedure, and shall be presented to the Deputy Registrar (Judicial) accompanied by a certified copy of the final decision or order appealed from.

**6. Court-fee**—Every Memorandum of appeal under Section 72 of the Act shall bear a court-fee as provided in Article II of Schedule II of the Indian Court-fees Act.

**7. Register of appeal**—There shall be kept a separate register of appeals from final decision or order of the Copyright Board.

**8. Notice**—Notice of appeal shall be in the form prescribed for notice issued in Regular First Appeals, with suitable modification, so as to make it clear that it is an appeal from a final decision or order of the Copyright Board.

**9. Contents of Paper-book**—In all appeals admitted to a hearing printed record shall, unless special orders are given to the contrary, be prepared in accordance with the provisions of Chapter 2-A, High Court Rules and Orders, Volume V, which will apply *mutatis mutandis* save and except that the printed record shall be:

- (i) Petition of application before the Board.
- (ii) Written statement of petition of objection or reply as the case may be.
- (iii) Deposition of witnesses, if any.
- (iv) Copies of documents exhibited before the Board.
- (v) Copies of any documents rejected by the Board, where its rejection is a ground of appeal or cross objections.
- (vi) Copy of the final decision or order of the Copyright Board.
- (vii) Copies of all affidavits and records used by the Board under Section 74 of the Act.
- (viii) Such other document or documents as the Court may direct to be included.
- (ix) The grounds of appeal to the High Court in English.
- (x) The order of the Bench admitting the appeal.

**10.** The paper-book shall have an index. There shall be a printed paper-book, unless the Court otherwise directs.

**11. Specifying documents to be printed**—The Deputy Registrar (Judicial) shall as soon as an appeal is admitted, request the Copyright Board to transmit the record of the case of the High Court.

Where and in so far as the record consists of any entry in a register kept by the Registrar of Copyrights or the Copyright Board, only a certified copy shall be transmitted.

Upon receiving the record, the Deputy Registrar (Judicial) shall cause notice to be given to the appellant and respondents, or their counsel, if any, to specify within 30 days of the date of receipt of notice the documents mentioned in Rule 9-A (v) above, which should be included in the printed record of the appeal. In default of their doing so, the printed record shall consist of the documents specified in Rule 9-A (i) to (iv), (vi), (vii), (viii), (ix) and (x) only.

**12. Taxation costs**—Taxation of costs shall be as in Regular First Appeals in Civil cases.

**13. Application of the Code of Civil Procedure and rules and forms of the Court**—In cases not provided for in the foregoing rules, the provisions of the Code of Civil Procedure, 1908, and



the Rules and Forms of High Court of Punjab and Chandigarh shall apply *mutatis mutandis* to all proceedings under the Act.

**14. Table of fees applicable**—Process fees shall be charged according to the table of fees the High Court given in Chapter 5-B High Court Rules and Orders, Volume IV.

#### Part H

#### RULES MADE BY HIGH COURT RELATING TO APPEALS UNDER SECTION 116-A OF THE REPRESENTATION OF PEOPLES ACT, 1951

**1. Accompaniments of a memorandum of appeal**—Every memorandum of appeal shall be accompanied by:

(a) a certified copy of the judgment or order of the Election Tribunal against which the appeal is directed.

(b) as many typed copies of the memorandum of appeal as there may be respondents to be served.

(c) an affidavit setting out the permanent residence and address of the respondent and also the present address of the respondents on which service of the notice can be effected.

(d) postal envelopes bearing requisite postage stamps to enable service to be effected on the respondents by registered post acknowledgement due; and

(e) the Government Treasury Receipt in regard to the deposit of Rs. 500/- made by the appellant in a Government Treasury or in the Reserve Bank of India in favour of the Secretary to the Election Commission as surety for the costs of the appeal under Section 119-A of the Representation of Peoples Act, 1951.

**2.** In addition to service through post, notice or appeal shall be served in the manner prescribed for service of notice in the Code of Civil Procedure. The notice shall be marked ‘very urgent’ and shall be accompanied by a letter to the officer directed to effect service of the notice to serve the same immediately. Service of notice of appeal on respondent(s) shall simultaneously be effected by publication in newspaper.

**3. Supply of Paper-book by appellant**—The appellant shall within fifteen days from the date of admission of the appeal, supply to the Court as many typed/printed copies of the paper-book referred to in Rule 4 as there may be respondents to be served together with five extra copies for the use of the Court.

Provided that the Deputy Registrar (Judicial) may in special circumstances extend the period of supplying the paper-book to a fortnight on the written application made to him in this behalf.

**4. Contents of paper-book**—The paper-book should be duly paged, indexed and shall contain copies if the papers are in English and translation if the papers are in any other language of the following papers—

(i) Index.

(ii) Memorandum of Appeal.

(iii) Judgment or Order under appeal.

(iv) The Election Petition.

(v) Written Statement.

(vi) Supplementary statements, and statements, of parties or their pleaders recorded under Rules 1 and 2 of Order X of C.P.C.

(vii) Oral evidence recorded in the case.

(viii) Such other documents or papers as the appellant wished to refer to.

**5. Supply of Supplementary paper-book by respondent**—On any date to be fixed by the Deputy Registrar (Judicial) after admission of the appeal for appearance of the respondent, the respondent shall be supplied with a copy of the paper-book filed by the appellant and shall be required to initiate in writing on the next working day if he wants to file a supplementary, paper-book containing such other evidence oral or documentary or other paper as he may wish to refer to. In case he gives this intimation, he shall file six typed copies of the supplementary paper-book within fourteen days of the intimation referred to above.

**6. Certificate of correctness of paper-book**—The correctness of the translation and typing of the paper-book shall be certified by the party concerned or his Advocate.

**7. Taxation of cost of paper-book**—The Deputy Registrar (Judicial) shall determine the cost of preparation of the paper-book before the appeal comes up for hearing and the Court shall decide whether the whole or a portion of the costs shall be taxed.

**8. Payment of fee for summoning of records other than those of Tribunal**—After the appeal has been admitted a requisition shall issue immediately calling for the records of proceedings of the Election Tribunal from the District Court where such records are deposited under Section 103 of the Representation of People Act. The Appellant/Respondent shall, however, pay fee for summon such records which do not form a part of the records of the proceedings of the Court of Election Tribunal but are sent for on the application of the Appellant/Respondent under orders of the Courts.

**9. Costs of the appeal**—The costs of the appeal shall be at the discretion of the Court and the same may be awarded to the respondents or any of them out of the security deposit made by the appellant under Section 119-A of the Representation of the People Act, 1951.

**10. Intimation to be sent to the Election Commissioner, India**—As soon as the appeal is decided an intimation about it shall immediately be sent to the Election Commission, India, for information.

**11. Application of certain provisions of the High Court Rules**—Subject to these rules, the rules relating to First Appeals contained in Chapters 1 and 2 of the High Court Rules and Orders Volume V will also apply to appeals under Section 116A of the Representation of People Act, 1951.

## RULES MADE BY HIGH COURT OF DELHI

### **Election Rules**

**1.** In these rules, unless the context otherwise requires—

(a) “The Act” shall mean the Representation of the People Act, 1951;

(b) “the Code” shall mean the Code of Civil Procedure, 1908;

(c) “the High Court” shall mean the Delhi High Court;

(d) “the Judge” shall mean the Judge of the High Court who for the time being has been assigned by the Chief Justice under sub-section (2) of Section 80(a) of the Representation of the People Act, 1951, for the trial of Election Petition;

(e) “the Himachal Pradesh Bench” shall mean the Bench of the High Court functioning at Simla, or at such place in Himachal Pradesh as the Chief Justice of the Delhi High Court may appoint from time to time.

### **The Election Petition**

**2.** All proceedings in the High Court in respect of Election Petition shall be conducted in English.

**3.** All petitions, applications, precepts, notes, etc. including copies thereof to be filed in Election Petitions shall be either printed or type-written neatly legibly with sufficient space between lines on strong and durable foolscap size paper or on a size of paper nearest to the foolscap size according to metric measure, with a margin of not less than 5 cms. Where such petitions etc., as aforesaid consist of more sheets than one, they shall be stitched in book-form.

**4.** Every election petition shall in addition to the contents required by the Act, contain information as to the date of election of the returned candidate or if there be more than one returned candidate at the election and the dates of their elections are different, the later of the two

dates and shall also show that the election petition is within time as prescribed in Section 81 of the Act.

**5.** The election petition along with the necessary copies may be presented at any time during the Court hours. Immediately after it is presented, the date of presentation shall be endorsed thereon, and the petition shall be entered in the special register maintained for the registration of election petition.

**6.** After the petition is presented, the party or advocate shall be asked to attend the office on the third day from the date of the presentation to remove objections, if any. An undertaking in writing will be obtained from the party or advocate to remain present in the office on the date appointed. The petitioner shall furnish his address preferably in Delhi or Simla, as the case may be, where any communication may be addressed to or served on him.

**7.** The office shall examine the petition with a view to see whether it is in conformity with the requirements of law and the rules, applicable to the same, and if it is not in conformity with law and the rules, raise objections which could be removed by the party or the advocate concerned. These objections should be brought to the notice of the party or the advocate on the date fixed for attendance under Rule 6 and such objections shall be removed, subject to the orders of the Court, if any, within two days thereafter.

**8.** Immediately after the time fixed for the removal of objections has expired, the petition shall be placed before the Court for such order, as may be required to be passed under Section 86 of the Act. If the petition is not dismissed under Section 86(1) of the Act, a summons, on direction of the Court shall be issued to the respondents to appear before the High Court on a fixed date and answer the claim or claims made in the petition. Such date shall not be earlier than three weeks from the date of the issue of the summons. The summons shall be for written statement and settlement of issues.

**9.** Those of the respondents who file written statements or recriminatory statement, as provided under Section 97(2) of the Act shall also furnish copies of such written-statements and recriminatory statements for the use of the petitioner and other respondents, as the case may be. Where a recriminatory statement under Section 97(2) alleges any corrupt practice, the statements shall be accompanied by an affidavit in support of the allegation of such corrupt practice and the particulars thereof.

**10.** Within seven days of the settlement of issues or such further time as the Court may grant, parties shall file a list of witnesses.

**11.** Parties may also produce witnesses without a summons on the date of the hearing, provided they have filed a list of the same, as required under Rule 10.

**12.** Except where otherwise ordered by the Court:

(a) All summons, notices, orders or other documents required to be given to or served on a party or persons, who resides within the jurisdiction of this Court, shall be served on such party or person or on his agent or advocate.

(b) Service of any summons, notice, orders, or other document upon a person, may ordinarily be effected by post a copy of the document required to be served in a pre-paid envelope registered for acknowledgement addressed to the party or his agent empowered to accept service at the place where the party or his agent resides or carries on business or personally works for gain.

(c) Notwithstanding anything hereinabove contained in clause (b), the Court may direct in a particular case that the service shall be effected in the manner provided by the Code for service of summons.

(d) Unless the contrary is proved, a document served by post shall be deemed to be served at the time at which it would be delivered in the ordinary course of post.

**13.** Process fee for issue or endorsement of summons on notices shall be Rs. 3/- per person.

**14.** A party applying for a summons to a witness shall be required to deposit at the time of applying for summons a sum sufficient to cover the travelling allowances the diet allowance, and the local conveyance allowance of the witness according to the scale given under Rule 15. Payment shall be made to the witness out of amount so deposited after the witness has given evidence or he is discharged by the Court.

**15.** Travelling allowance for the journey from the place of residence to the place where evidence is required to be given and back to the place of residence, diet allowance, and local conveyance allowance shall be paid to the witnesses according to the scale indicated below subject to the conditions indicated in the notes thereunder—

Class of Witness	Travelling Allowance	Diet Allowance	Local Conveyance Allowance
1	2	3	4
<b>CLASS I</b> Professional men of high position, Members of Parliament and of the State Legislatures, large land owners/owners of big business organisations, and Class I Government officials who are required to attend in their private capacity.	First Class Rail fare or where the journey is performed by road, @ 0.32 Paise per kilometre.	Rs. 20/- per day.	Actual taxi or carriage fare each way from the place where he is put up to the place where he is required to give evidence.

<p style="text-align: center;"><b>CLASS II</b></p> <p>Members of Local Bodies, ordinary professional and business men, land owners, other than small farmers; officer employees in business organisations Corporations and local bodies and Class II Government Officers who are required to attend the Court in their private capacity.</p>	<p>Second Class Rail fare or where the journey is performed by road at 18 paise per kilometre.</p>	<p>Rs. 12/- per day</p>	<p>Actual Taxi or carriage fare each way from the place where he is put up to the place where he is required to give evidence.</p>
<p style="text-align: center;"><b>CLASS III</b></p> <p>Artisans, Clerks, small land owners, village officers, and employees in lower grades of Corporations, local bodies and business organisations and Class III Government Servants who are required to attend the Court in their private capacity.</p>	<p>Second Class Rail fare or bus fare.</p>	<p>Rs. 8/- per day</p>	<p>Actual bus fare each way.</p>
<p style="text-align: center;"><b>CLASS IV</b></p> <p>Labour, petty shop-keepers, pedlars and persons other than those in the above classes and class IV Government servants who are required to attend the Court in their private capacity.</p>	<p>Third Class Rail fare or bus fare.</p>	<p>Rs. 4/- per day.</p>	<p>Actual bus fare each way.</p>

*Note 1*—In the case of Experts and professional persons and in cases in which the Court thinks special rates should be awarded, the Court may award higher rates of diet allowance than provided for in this scale.

*Note 2*—In cases not fully or clearly covered by this scale or in cases where the Court thinks special considerations should prevail the Court shall award such amounts for travelling allowance, diet allowance, and local conveyance allowance as deems proper.

**16.** As soon as an order is passed by the Court under Sub-section (2) of Section 109, or under clause (b) of sub-section (3) of Section 10 or under sub-section (2) of Section 112, or under Section 116 directing any matter to be published in the Official Gazette, or otherwise than in the Official Gazette, the office shall get the same published at the cost of such of the parties as the Court shall direct in that behalf. The matter directed to be published in the Official Gazette shall be published in the Government Gazette.

**17.** As soon as an election petition is dismissed by the High Court under sub-section (1) of Section 86, or the same has been finally disposed of on merits as provided for under Section 98

and 99, or the High Court passes an order under sub-section (1) of Section 116-B, the office shall intimate the order or the decision of the High Court (i) to the Election Commission, and (ii) the Speaker or the Legislature concerned; and thereafter, as soon as possible, it shall also forward to the Election Commission an authenticated copy of the judgment and the formal order of the Court. The office shall also report to the Election Commission when an election petition is allowed to be withdrawn under Section 111 after orders are passed in that behalf by the High Court. Where an election petition abates and no attempt has been made for substituting another person for continuing the said petition as provided under Section 116, and the Court passes a final treating the petition as abated, the office shall also report to the Election Commission.

**18.** A diary or index of proceedings showing the course of the election petition from the beginning to the end in chronological order shall be maintained in each election petition.

**19. Application in the petition**—All applications in each Election Petition shall be separately recorded in a register maintained for the purpose. The record in respect of each election petition shall have the following columns:

Register of Applications

In the matter of

Election Petition No. . . . .

Serial No. of application in the Election petition	Date of presentation	Nature of application	Date and substance of final order
1	2	3	4

When an application is filed, the same shall be placed before the Court as part of the election petition for passing necessary orders.

**20.** Applications made to the Court in a pending election petition shall be styled as “Application in Election Petition No . . . . . of 19 . . . . .”

**21. Advocates**—(a) An advocate intending to act for a party shall file a Vakalatnama signed by the party.

(b) Advocates filing their vakalatnamas in petitions filed at Simla shall give their office address at Simla and advocate appearing in petitions filed at Delhi shall give their office address in Delhi. All notices, processes, etc., shall be served on the advocate at the office address given by

him, unless the Court otherwise directs. Such service will be regarded as proper service on the party.

**22.** A party will be entitled to advocate's fees at such amount as may be fixed by the Court.

**23. Costs**—The Security for costs shall be paid in cash. The amount shall be deposited with the Cashier during the hours in which the cash business of the office is conducted. The amount so deposited shall be credited to the Civil Court Deposit Account. A separate Ledger-folio shall be opened in respect of each party, and all receipts, and payments made on behalf of the party shall be entered in it. Receipts shall be issued by the Cashier for all amounts received from the parties.

**24. Miscellaneous**—No document in any language other than English shall be admitted in evidence unless it is accompanied by an English translation which shall either be the official translation or be a translation the accuracy of which is certified by an advocate of the High Court. Costs of the translation shall be at the discretion of the Court.

**25.** All rules of the High Court applicable to the preparation of the transcript of the record for the use of the Supreme Court in an appeal to that Court arising from a decree of the High Court in a Civil Appeal shall apply *mutatis mutandis* to the preparation of the transcript of the record for the use of the Supreme Court in an appeal to that Court arising from a decision of the High Court in an election petition, subject, however, to the provisions of the Act and the rules which the Supreme Court may make in that behalf.

**26.** Where no specific provision is made in the Act or in these rules, the provisions of the Code shall apply.

**27.** Notwithstanding anything contained in these rules the Court may in appropriate cases excuse any party from compliance with any of the requirements of these rules and give such directions in the matter as may be necessary in the ends of justice.

Part I  
RULES UNDER SECTION 64 OF THE ESTATE DUTY ACT, 1953  
(Act No. 34 of 1953)

Rules made by the High Court under Section 64 of the Estate Duty Act, 1953 (Act No. 34 of 1953), published in Punjab Gazette, Part III, dated 24th January, 1958, as High Court Notification No. 7- Misc./XVI-A. 114, dated the 11th January, 1958, and as amended by this Court Notification No. 317-Misc./XVI.A. 114, dated the 5th November, 1959.

**1. Short title and commencement**—These rules shall be called the Estate Duty Rules, 1957, and shall come into force from the date of their publication in the Punjab Gazette.

**2. Definition**—In these rules, unless the context otherwise require,—

(a) “Act” means the Estate Duty Act, 1953, as amended from time to time.



(b) “The Court” means the High Court for the State of Punjab.

(c) “Register” means the Registrar of the High Court for the State of Punjab and includes the Deputy Registrar and Assistant Registrar, Circuit Bench at Delhi. (On the Formation of Delhi High Court, Circuit Bench at Delhi has since discontinued).

**3. Registration of reference**—(a) A reference under Section 64(1) of the Act, stating a case for the opinion of the Court shall be registered as an Estate Duty reference.

(b) Every case stated by the Board shall, as far as possible, be divided into paragraphs, numbered consequently and shall set out the facts of the case, the determination of the Board and the point of law arising therefrom as stated by the party in his application under Section 64(1) of the Act and as framed by the Board.

**4. Documents to accompany reference**—(a) the Board shall, together with the reference, submit the following documents:

(i) A copy of the order of the Controller.

(ii) A copy of the memorandum of appeal to the Board.

(iii) A copy of the order of the Board.

(iv) Copies of such records as in the opinion of the Board may be necessary for the consideration of the reference.

(b) The Board shall also submit ten printed copies of the reference and its enclosures.

**5. Admission of the reference**—The Registrar shall admit the reference and cause notices to be served on the parties intimating the date of hearing of the case.

**6. Application under Section 64(2)**—An application under Section 64(2) of the Act, for requiring the Board to state a case for the opinion of the High Court shall be registered as an Estate Duty Case. It shall be accompanied by two copies, one of which shall be certified copy of each of the following documents:

(i) The order of the controller.

(ii) Memorandum of appeal to the Board.

(iii) Order of the Board under Section 63(2) of the Act.

(iv) Application to the Board under Section 64( 1) of the Act.

(v) The order of the Board refusing to refer the case.

(vi) Any other papers or documents which the applicant considers necessary for the disposal of the applications provided that the documents mentioned in clauses (i), (ii) and (iii) above shall not be necessary in a case falling under Section 64(2)(b) of the Act.

**7. Contents of the application**—Such application shall set out in concise form the material facts giving rise to the alleged question, or questions of law that are required to be stated by the Board.

**8. Filing of certificate of the Board when application has not been withdrawn**—(a) the applicant shall, along with the application file a certificate from the Board to the effect that he has not withdrawn his application for reference under Section 64(1) before the Board.

(b) where no such certificate is filed, the application shall separately apply to the Court for exemption from filing a certificate.

**9. Filing copies of documents accompanying application under Section 64(2) of the Act**—The applicant shall, within three weeks of the date of admission of his application file ten printed copies of the documents mentioned in Rule 6, for the preparation of paper-books for the Judges and the parties unless the Court directs otherwise.

**10. Failure to supply copies**—If the party fails to file the printed copies as required by Rule 9 within the period prescribed, the case shall be laid before the Court and the Court may dismiss the case for non-prosecution.

**11. Preparation of paper-books**—If the Court orders in any case the preparation of paper-books in office, the provisions of Rule 12, Chapter 8(a) of the High Court Rules and Orders, Volume V, shall apply *mutatis mutandis*.

**12. Motion hearing of applications**—An application under sub-section (2) of Section 64 of the Act shall be laid in motion before the appropriate Bench, notice of which shall be given to the applicant or his counsel. The Court may either reject the application summarily or admit it.

**13. Service of notice**—Service of notice contemplated in these rules shall be deemed sufficient, if made on counsel for the party.

**14. Description of parties**—In references under Section 64(1) of the Act and in applications under sub-section (2) of Section 64 of the Act, the controller shall be shown as the Petitioner or the respondent as the case may be.

**15. Bench hearing the cases**—All matters, coming before the Court under Section 64 of the Act shall be heard by a Division Bench of two Judges, the Chief Justice orders that any particular matter shall be heard by a large Bench.

**16. Judgment or order to be certified to the Board.**

A copy of the judgment, or order shall be sent to the Board under the seal of the Court and the signature of the Registrar.

**17.** Where in pursuance of an order made under Section 64(2) of the Act, the Board states the case for the opinion of the Court, the same procedure as is prescribed for reference under Section 64(1) shall be followed but it shall not be necessary for the Board to submit along with the reference, the documents mentioned in Rule 4(a).

Part J  
RULES UNDER SECTION 4(E) OF POWERS OF ATTORNEY ACT, 1882

[*Note*—This new Part has been added by Punjab & Haryana High Court in 1970, so this is not applicable to Delhi High Court.]

1. Part A amended by Notification No. 140/Rules, dated 18-12-1973 by Delhi High Court.
2. Framed by Delhi High Court vide Notification No. 21 Dated 28-4-67, published in Delhi Gazette, Part II, Section 18 dated 18-5-67.
3. Vide Act No. 53 of 1970, Himachal Pradesh was declared as a State. So Himachal Pradesh has now separate High Court.