

## **ADMINISTRATOR GENERAL (GUJARAT) RULES, 1976**

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### **ADMINISTRATOR GENERAL (GUJARAT) RULES, 1976**

In exercise of the powers conferred by section 62 of the Administrators-General Act, 1963 (45 of 1963), the Government of Gujarat, hereby makes the following rules for carrying out the purposes of the said Act and for regulating the proceedings of the Administrator-General, namely :-

#### **1. Short title and commencement :-**

(1) These rules may be called the Administrator-General (Gujarat) Rules, 1976.

(2) They shall come into force with effect on and from the date on which this notification is first published in the Official Gazette.

#### **2. Definitions :-**

In these rules unless the context otherwise required :-

(1) "the Act" means the Administrator-General Act, 1963;

(2) "Administrator-General" means the Administrator-General of Gujarat;

(3) "Bank" means the State Bank of India, Ahmedabad;

(4) "Section" means section of the Act.

#### **3. Disposal of Assets to be according to wishes of relatives etc :-**

The Administrator-General shall in all cases use his best endeavours to ascertain the wishes of relatives and others interested as to the disposal of the assets of estates under his administration and shall have regard to such wishes, specially in respect of specific assets to which sentimental or personal associations attach, unless he considers such a course to be prejudicial to the due administration of the estate:

Provided that nothing in this rules shall prevent the immediate disposal of live-stock or other assets subject to speedy or natural decay.

**4. Directions subject to which Administrator :-**

General to act tinder section 9.-In discharging the duty imposed by section 9 the Administrator General shall have regard to the following directions, namely:-

(1) If no steps have been taken in any Court of competent jurisdiction to obtain probate or letters of administration, within one month of the date on which the Administrator-General has had notice of the death, the Administrator-General shall proceed to take the necessary steps to obtain letters of administration of an estate of person referred to in section 9 :

Provided that, when the name and address of the executor to the will of such person or next-of-kin of such person is known to the Administrator-General, the Administrator-General shall not initiate proceedings to obtain letters of administration until he has communicated with such executor or next-of-kin in order to ascertain whether such executor or next-of-kin proposes to apply for letters of administration and until a reasonable time has elapsed for, the receipt of a reply to such communication; and where a reply in the affirmative has been received, until the expiration of such further time as would admit of an application for letters of administration being made.

(2) Notwithstanding anything contained in clause (1) the Administrator- General may take immediate action under section 9 if, in his opinion, such a course is necessary to protect the estate.

**5. Notice to be given of transfer under section 22 :-**

Where a transfer of assets of the estate for administration to the Administrator- General is made under section 22 , the Administrator-General shall publish a notice in two consecutive issues of the Gujarat Government Gazette in the following form:

(1) The Administrator-General of Gujarat State hereby gives notice that he is administering from.....the estate of.....deceased, late of.....under a DEED of Transfer executed on under the provisions of section 22 of the Administrator-General Act, 1963, by .....and that all persons having claims against the said estate as creditors, next-of-kin, legatees or in any other manner whatsoever should prefer their

claims to the said Administrator-General on or before the ..... after which date he will proceed to make a distribution of the assets of the said estate and will recognize in such distribution only such claims as shall have previously been established to his satisfaction".

(2) The period allowed to claimants to prefer their claims to the Administrator-General shall in no case be less than one month from the date of the publication of the said notice, and in any case in which the Administrator-General has reason to believe that claimants may be residing out of India, the period shall not be less than two months from the date of such publication.

(3) The expenses of publishing such notices shall be charged to the estate concerned.

**6. Notice to creditors to submit claims under section 23(1) and 37 :-**

(1) The notice to be given to creditors and others under sub-section (1) of section 23 and section 37 of the Act to send in their claims against the estate of a deceased person shall be such notice as is given by the High Court in an administration suit, and shall be advertised in such papers as the Administrator-General thinks fit:

Provided that it shall be lawful to give a common notice to creditors and others of more than one estate.

(2) Notice of rejection or disallowance of a claim under sub-section (3) of section 23 shall be given by a letter addressed to the creditor at the address given by him in his communications or other known address, and shall be served (a) personally, or (b) on his agent, or (c) by registered post. In no event shall the funds of the estate be distributed, if there be any doubt as to the sufficiency thereof, until expiration of one month from the date of the service of the said notice.

**7. Applications under section 29 and 30 :-**

Applications for certificate under section 29 and or section 30 shall disclose-

(a) the full name and date of death of deceased;

(b) the name, address and occupation (if any) of the applicant;

(c) the names and ages of the next-of-kin of the deceased as far as

known to the applicant;

(d) particulars of the gross assets and the value thereof as far as known to the applicant;

(e) an undertaking to duly administer the estate in the event of the certificate being granted; and

(f) in case of an application under section 30 full particulars of the debt and whether any security and, if so what is held for the debt.

**8. Fees payable by estate under section 41 :-**

The fees mentioned in Schedule I in these rules shall be the fees prescribed under section 41 of the Act.

**9. Method of payment of fees under section 41 :-**

The fees payable by any state in cases falling under heads "(a)", "(b)", "(c)" and "(e)" of Schedule I shall be payable to and retained by the Administrator-General upon the collection of such assets as consist of money, or upon the realization of such assets which are converted into money, failing which the fees are to be charged being ascertained by reference to the estimated value of the estate as set out in the petition for probate or letters of administrations, if any. as the case may be. Any error made in the scale of fees charged against any estate, by reason of the estimated value thereof proving incorrect may be rectified at any time when the correct scale to apply has been ascertained.

**10. Fees paid for services under section 10 to be part payment of fees subsequent administration :-**

Where after an order has been made under section 10, Letters of Administration are granted to the Administrator-General, the fees charged by him under head "(c)" of Schedule I shall be deemed to be part payment of the fees payable to the Administrator-General under head "(a)" of the said Schedule.

**11. Inspection under section 49 :-**

Any person claiming to be interested in the administration of any estate which is in charge of the Administrator-General and having satisfied the Administrator-General that he is interested pecuniarily or otherwise, in such estate, shall be entitled to inspection under section 49 but no person shall be deemed to be interested in the administration of such estate merely by reason of his being a relation or friend of the next-of-kin of the deceased, or any other person claiming or alleged to be interested in the estate. Inspection

granted under this section shall be taken in the presence of such person or persons as the Administrator-General may by general or special order direct. An appeal shall lie to the Government of Gujarat against any refusal by the Administrator-General to allow inspection of any documents in his custody, and the Government of Gujarat may pass such orders thereon as it may deem proper.

**12. Fees for supply of copies and extracts :-**

(a)

(1) for information on any point in respect of an estate regarding which an advertisement has duly appeared - Re. 1.

(2) For inspection of books or documents appertaining to an estate except those relating to accounts, relating to an estate and reports and certificates of the auditor- Re. 1 /-.

(3) For search for information regarding estate which have been wound up, per hour- Re. 1/-.

(4) For production of papers, books, etc., in the High Court, per day - Rs. 3/-.

(5) For production of papers, books etc., in Ahmedabad or elsewhere than in the High Court, per day-Rs. 10/-.

(6) For certifying true copies of documents including certificate under section 29 or section 30 each certificate- Rs. 4/-.

(7) For copy of an entry, account, or document relating to any, estate a fee at the rate of Rs. 0.50 ps. per folio of words.

(b) All copies may be furnished and certified as true by an officer authorised in this behalf by the Administrator-General.

**13. Disposal of fees :-**

All fees realised by the Administrator- General and those under rule 12 after deducting expenses (if any) incurred, shall be paid by him once a month to the credit of the Government account in the Bank.

**14. Administrator-General to keep certain records :-**

The Administrator- General shall keep the following accounts, statements, and records namely: -

No. 1 . Register of Estates, in which shall be entered in Form No. 1 in Schedule II to these rules, particulars of assets belonging to each estate, of claims filed against the said estate and payments

made in respect thereof and of the distribution of the balance among the parties entitled thereto.

No. 2. Inventory Book, in which shall be entered in Form No. 2 in the said Schedule, a list of movable assets which came into the hands of the Administrator-General other than cash or securities. Particulars as to the disposal of such assets shall be entered in this book in appropriate columns.

No. 3. Cash Book, in which shall be entered, in Form No. 3 in the said Schedule, full particulars of daily transaction whether in cash or otherwise on account of each estate and the amount of fees charged daily in respect of each estate.

No. 4. Ledger Accounts of Estates, which shall, contain in Form No. 4 in the said Schedule, separate and distinct accounts of each estate, and shall show in detail every debit and credit item and every transaction whether in cash, securities or shares relating to such estate.

No. 5. Miscellaneous Ledger, which shall show, in Form No. 5 in the said Schedule, in detail every debit and credit item in respect of the following accounts. I. Claim and Dividend Account. II. Permanent Advance Account. III. Audit Fee Account. IV. Security Deposits Account. V. Closed Estates Account.

No. 6. Receipt Book, which shall be in Form No. 6 in the said Schedule, and in which there shall be registered in an annual consecutive series of numbers, all receipts granted by the Administrator-General for cash or Government securities or other documents having a money value, detailed particulars of the cash or documents, received being entered in the receipts and in the counterfoils. Each counterfoil shall be initialled by the Administrator-General or officer authorised by him in this behalf, at the time of signing the receipt to which it appertains and after comparison of the receipt therewith.

No. 7. Register of Securities, which shall be entered, in Form No. 7 in the said Schedule, particulars of all securities of whatsoever nature received or purchased by the Administrator-General on account of each estate and his dealing therewith.

No. 8. Interest Book, in which shall be entered in Form No. 8 in the said Schedule, a statement of half-yearly interest on all Government securities and on all Municipal Port Trust, and

Improvement Trust Debentures held by the Administrator-General.

No. 9. Rent Book, in which shall be entered in Form No. 9 in the said Schedule, the total amount of monthly rent payable to the Administrator-General in respect of each immovable property in his charge and the amount of commission (if any) allowed for collection of such rent. The net rents when paid to the Administrator-General shall be entered in this book. Arrears of rent (if any) shall be shown in a separate column.

No. 10. Claim Book, in which shall be entered, in Form No. 10 in the said Schedule, the names and addresses of creditors who have filed claims as against an estate showing the amount of such claims. It shall also contain information as to whether such claims have been admitted or disallowed and each entry in this Book shall be initialled by the Administrator-General. It shall further contain particulars of payments made in respect of such claims whether in full or otherwise.

No. 11. Fees Book, in which shall be shown in Form No. 11 in the said Schedule, the total amount of fees as appearing from the cash book and Certificate and miscellaneous fees received daily by the Administrator-General. The fees Book shall also show the total amount of fees paid each month into the Bank to the credit of Government together with the date of such payment.

No. 12. Security Deposit Register, in which an account shall be kept in Form No. 12 in the said Schedule, of all Government and other securities deposited with the Bank under rule 22.

No. 13. Certificate Book, in which copies of all Certificates granted by the Administrator-General under section 31 or section 32 of the Act shall be recorded under the initials of the Administrator-General.

No. 14. General Index Book, which shall contain a list of all estates which have been taken charge of or administered by the Administrator-General. In cases where probates or letters of administration have been granted, the date of grant and the amount of assets on which duty is paid shall be entered in appropriate columns.

No. 15. Outward Register, which shall contain, in Form No. 13 in the said Schedule, particulars of each letter sent out from the office and shall show the amount of postage, if any, paid on each letter,

and also the name of the estate to which the postage is chargeable. No. 16. Inward Register, which shall contain, in Form No. 14 in the said Schedule, an entry in respect of every letter received in the office, showing the date of receipt, sender's name, the estate to which it refers, and how it is disposed of.

No. 17. Letter Delivery Book, in which shall be entered the names and addresses of persons to whom letters are sent from the Administrator- General's office by messengers, with columns for office number of the letters and for the signatures of the addressee or their agents.

No. 18. Register of Remittances, in which shall be noted in Form No. 15 in the said Schedule, all remittances made by the Administrator- General through his official Agent in London on account of estates and the dates on which discharges have been obtained from the parties concerned.

No. 19. Register of Inventories and Accounts, in which all inventories and accounts filed in the High Court by the Administrator- General shall be registered in Form No. 16 in the said Schedule.

No. 20. Register of Documents, in which shall be entered particulars of all documents registered in the Administrator- General's office.

**15. Preparation of Inventory in the presence of panch :-**

When the estate of a deceased person comes into the possession of the Administrator-General an inventory shall be made of the articles taken over. Two persons from among the deceased's relatives or friends or any respectable neighbours who may be available shall be invited to act as a panch while the inventory is being made and to attest it on completion.

**16. Cash Book to be balanced daily and initialled :-**

The Cash book shall be balanced every day on which there are cash transactions and shall be laid before the Administrator-General who after checking the entries and satisfying himself that the balance is correct shall initial the balance entry.

**17. Accounts to be closed half-yearly :-**

The Administrator- General's accounts shall be closed on the 30th day of June and on the 31st day of December in each year, and the Schedules prescribed in rule 34 shall be duly prepared.

**18. All payments to be supported by vouchers :-**

Every payment charged in the Administrator-General's cash account shall be supported by a voucher, which shall be passed for payment under the Administrator-General's initials.

**19. Office cash balance exceeding Rs. 500/-to be paid into the Bank :-**

The Administrator-General shall not at any time retain in his hands a larger cash balance than five hundred rupees; any excess above that sum shall, at the earliest day possible, be lodged to the credit of the general account of the Administrator- General.

**20. Investment of cash balances :-**

Whether the cash balance of any estate after providing for ascertained current demands and out goings amounts to or exceeds five hundred rupees, it shall be invested by the Administrator-General in Government securities.

**21. Foreign claims to be registered in Indian Currency :-**

The Administrator-General shall, for the purpose of the registration of the claims of foreign creditors, convert the sums claimed into rupees at the rate of exchange current upon the date on which any claim is registered, and shall remit the sums paid in respect of such claims at the rate current upon which the remittance is made. 22. Custody of securities.-All Government securities coming into the possession of the Administrator-General shall, on the issue to him of letters .of administration in the estate concerned, be forthwith lodged by him in the Bank for safe custody, except in any case in which it may be necessary for him to retain them temporarily for any purpose. Debentures, shares and similar documents may either be lodged in the Bank for safe custody or may be retained by the Administrator-General in his own custody as he may in each case consider most beneficial to the estate concerned.

**23. Permanent Advance Fund :-**

(1) If any money due to an estate cannot immediately be realised as in the case of refund of stamp duty, the amount so due may be temporarily advanced to the estate out of the Permanent Advance Fund, which shall thereupon be debited with such amount, and when the money due has been realised, the Permanent Advance Fund shall be credited with the same.

(2) The Permanent Advance Fund shall also be made use of temporarily for expenses incurred under the following heads and

debitable to the Contingency Account, and when the amount of such expenses is received on account of the Contingency Account, the same shall be credited to the Permanent Advance Fund.

(a) Postage charges incurred by the Administrator-General for his official purposes;

(b) Gari hire where incurred in respect of several estates;

(c) And such other charges as are generally debitale to the Contingency Account.

**24. Advance to an estate :-**

The Administrator-General may make advances for the purpose of any estate in his hands out of any cash balance to the credit of his account with the Bank on such terms as he may think proper.

**25. Claims and Dividends Account :-**

The Administrator-General may, subject to the provisions of section 23 of the Act, carry over to a separate account, to be called the "Claims and Dividends Account", from the balance of any estate in his charge, assets equivalent to the aggregate amount of all registered and admitted claims against such estate; and all payments which he shall thereafter make on account of such claims shall be debited to the said account.

**26. Notice after adjustment to registered creditors to apply for payment :-**

When an estate has been adjusted and the Administrator- General is in a position to pay the creditors of such estates in full or hi part out of the assets transferred to the "Claims and Dividends Account", notification shall be forwarded by post to the address of; every creditor whose claim has been registered and admitted, that the Administrator-General is prepared to pay his claim in full or in part, as the case may be, and such creditors shall be requested to apply forthwith to the Administrator- General for payment.

**27. Notice when further dividend is payable :-**

A notification similar to that mentioned hi rule 26 shall be forwarded by post to every creditor of an estate whose claim has been registered and admitted, but has not been paid hi full, whenever further assets in such estate have been realised, and the Administrator- General is in a position to pay further dividend on the registered and admitted claims.

**28. Notice to registered creditors who have not applied for payment :-**

When any creditors to whom a notification under rule 26 or rule 27 has been sent has not, within three months from the date of despatch of such notification, requested payment of the amount payable on his claim, a notice shall be forwarded by registered post to such creditors at his registered address, informing him that the amount payable is at his disposal, and if not claimed within a period of three years from the date of the original notification, such amount as conveniently be invested will be invested in Government securities at risk as to depreciation in the value of such securities. The net interest on such securities shall belong to the creditor.

**29. Prescribed authority under section 12 :-**

The Administrator-General shall be the prescribed authority to whose satisfaction any claim to any part of the assets transferred to the account and credit of the Government shall be established.

**30. Place of payment of claims etc. :-**

All moneys payable to beneficiaries or creditors shall be payable at the office of the Administrator General in Ahmedabad. Where payment is remitted by post, the cost of remittance, including postage charges, shall be borne by the person at whose request the remittance is made.

**31. Method of payment of claims etc. beyond India :-**

All payments made to persons resident in the United Kingdom shall be made through the Official Agent in London to the Administrator-General in India by means of bills of exchange payable on demand in London, drawn by one of such banks or firms as the Government of Gujarat shall from time to time approve in this behalf. In cases where remittance have to be made to person residing elsewhere than in India or in the United Kingdom, in the absence of special instructions from the payee as to the method of remittance, the Administrator-General shall, where practicable, purchase bill of exchange drawn by some similarly approved bank or firm and payable in the country in which the payee is residing or shall remit by postal money order, as in his discretion may seem most convenient. Every approval of a bank or firm for the purpose of this rule shall be by an order in writing signed by a Secretary to the Government of Gujarat State, and shall continue in force until revoked by a like order.

**32. Audit of Administrator-General accounts :-**

(1) The Administrator-General's account shall be audited half yearly for the periods ending 30th June and 31st December in each year, and these audits shall be directed to ascertain that the accounts have been properly and accurately kept and that all moneys received and disbursed have been accounted for, The securities held by the Administrator-General or on his account shall be verified by the Assistant Examiner, Local Funds Accounts, or by some officers deputed by the Accountant General, Gujarat State and shall be certified by him or by them as provided in section 44 (d).

(2) The costs of and incidental to the audit and examination of the Administrator-General's accounts shall be met out of the fees levied under rule 8.

### **33. Schedules :-**

The Administrator-General shall twice in every year as soon after the 30th June and 31st December as possible have prepared the undermentioned Schedules in the Forms A, B, and C, (Part I). C (Part II and D), respectively, as set forth in Schedule III to these rules, which Schedules shall be placed before the auditors for inspection and examination; on the same being passed by such auditors, the Administrator-General shall cause the said Schedule to be printed in the Government Central Press and published in the Gujarat Government Gazette and shall distribute copies as follows :-

(a) Two copies shall be forwarded to the Registrar, High Court, Gujarat for being exhibited in the said Court.

(b) One copy shall be sent to each of the Administrator-General of the other State. Schedule A, showing the balance at the close of the period in the account of all estates which have come into the Administrator-General's hands, and which have not, at that time, been transferred to any other Schedule or handed over to the person entitled. Schedule B, showing the balance at the close of the period in the account of each estate previously transferred to the share and legacy account of the person respectively entitled thereto, and remaining in his hands. Schedule C (Part I), showing the aggregate securities and cash balance standing to the credit of such estates in the Claims and Dividends Account in which moneys have been set apart to meet the registered and admitted claims of creditors and transferred to the claim and Account Dividends more than three years prior to the period covered by the Schedule, and

the amounts-transferred to this Part during such period, the payments made there out and the aggregate closing balance of securities and cash. Schedule C (Part II), showing the balances of assets which have been set apart within three years of the period covered by the Schedule to meet registered and admitted claims against any of the estates in his charge, and the opening balance, receipts, payments and closing balances in this part of the said period. Schedule D, showing all estates whereof the final balances have been paid over to the persons entitled to the same during the period covered by the Schedule, specifying the amount of such balances and the persons to whom paid.

**34. Yearly statement of assets to be transferred under section 51 :-**

The Administrator-General shall at the audit of his accounts for any period ending on the 31st December of any year, submit to the auditors for verification a statement of assets liable at the close of the same year to be transferred under section 51 of the Act, to Government.

**35. Subjects of Foreign States :-**

On receipt of notice of the death of any person who was, or who the Administrator-General has reason to suppose may have been the subject of any Foreign State to which the provisions of section 56 apply, the Administrator-General shall forthwith give notice of such death to the Consular Officer of such Foreign State at Bombay, and shall inform the District Judge who has reported such death, of his having done so. In such a case the Administrator-General shall take no steps to administer or in any way deal with such estate without the consent of such Consular Officer, or until he has expressed his intention of not moving in the matter.

**36. Destruction of papers and records :-**

The books and papers mentioned in the accompanying list may be destroyed or disposed of by the Administrator-General at the times mentioned therein or as seen thereafter as may be convenient.

(1) Private papers, bills, receipts account books, memorandum and other similar documents of no permanent value received by the Administrator-General alongwith an estate, and which have not in the meantime been claimed by the next-of-kin or any other person entitled thereto, one year from the date of taking charge.

(2) Fair cash book, six years from the date of last entry.

- (3) Rough cash book, three years from the date of last entry.
- (4) Rent book, five years from the date of last entry.
- (5) Correspondence relating to any estate, two years after the estate is finally wound up.
- (6) Inward Register, three years from the date of last entry.
- (7) Outward Register, three years from the date of last entry.
- (8) Letter Delivery Book, three years from the date of last entry.
- (9) Register of Remittances, three years from the date of last entry.
- (10) Fees Book, three years from the date of last entry.
- (11) Interest Book, three years from the date of last entry.
- (12) Counterfoil Receipt Book, three years from the date of last entry.

**37. Return under Army and Air Force (Disposal of Private Property) Act, 1950 or the Navy Act, 1957 :-**

The Administrator- General shall twice in every year as soon after the 30th June and 31st December as possible submit to the Secretary to the Government of India, Ministry of Defence, a return of estates dealt with under the Army and Air Force (Disposal of Private Property) Act, 1950 showing the manner in which they have been disposed of.

**38. Accountant to execute bond :-**

The Accountant in the Administrator- General's office shall on appointment be required to execute, in the form set forth in Schedule IV to these rules, a security bond in the sum of Rs. 1,000 and either to deposit Government paper of that market value duly endorsed, accompanied by a power to sell, or to furnish two sureties.

**39. Manner in which summons issued under the Act are to be served :-**

(a) Summons for- the attendance of any person whether party or witness may be served through post. The summons may be substituted by a letter where the person to be summoned is in the opinion of the Administrator-General of a rank entitling him to such a mark of consideration. The summons or letters shall be deemed to have been duly served on the person summoned if it is sent by

registered post and an acknowledgment or refusal thereof has been received.

(b) All summons, letters substituted for summons or other processes may be signed by an officer authorised in this behalf by the Administrator-General.

(c) No summons for the attendance of any witness shall be issued at the instance of a party to an inquiry or other proceeding under the Act unless the party first deposits with the Administrator-General such sum as in his opinion is sufficient to defray the cost of travelling and other allowances payable to such witnesses.

(d) In all other cases, such cost shall be met from the funds of the estate concerned.

#### **40. Repeal and savings :-**

The Administrator-General's (Bombay) Rules, 1922 are hereby repealed:

Provided that any thing done or any action taken under the rules so repealed shall, in so far as is not inconsistent with the provisions of these rules, be deemed to have been done or taken under the corresponding provisions of these rules.

#### **SCHEDULE 1**

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(See rule 8) (a) Fees payable in cases where the Administrator-General has obtained probate or letters of administration.-The scale of fees shall be as follows:- (1) Where the ascertained value of the estate does not exceed Rs. 1,00,000 a fee of five percent on such value or a fee of Rs. 15/- whichever is greater. (2) Where the ascertained value of the estate exceeds Rs. 1,00,000/- but does not exceed Rs. 2,00,000/- a fee of five percent on the first of Rs. 1,00,000/-and a fee of four and a half percent on the remaining amount. (3) Where the ascertained value of the estate exceeds Rs. 2,00,000/- but does not exceed of Rs. 5,00,000/-a fee on the first Rs. 2,00,000/-in accordance with the scale prescribed under sub-clause (2) and a fee of four percent on the remaining amount. (4) Where the ascertained value of the estate exceeds Rs. 5,00,000/- and does not exceed Rs. 10,00,000/- a fee on the first Rs. 5,00,000 in accordance with the scale prescribed under sub-clause (3) and a fee of three and a half percent on the remaining amount. (5) Where the ascertained value of the estate exceeds Rs. 10,00,000/- a fee on the first Rs. 10,00,000/- in accordance with the scale prescribed under sub-clause (4) and a fee of three percent on the remaining amount. (b) Fees payable in cases where the Administrator-General has taken charge of an estate under section 30.-A fee of 5 percent on every Rs. 100/- or part thereof the value of all assets taken possession of or realised, or a fee of Rs. 10 whichever is greater. (c) Fees payable to cases where the Administrator-General is in- charge under an Order made under section 10. -A fee of two percent, on the value taken possession of

collected, realised or sold, or a fee of Rs. 15/- whichever is greater. (d) Fees payable in cases where the Administrator-General has granted a certificate under section 29 or 30.-A. fee of Rs. 3/- on every Rs. 100/- or part thereof of the value of the assets covered by the certificate, or a fee of Rs. 6/-whichever is greater: Provided that no fee shall be payable in respect of certificate when it appears from the affidavit on which such certificate is granted that the deceased, whose assets are covered by such certificate, was a person subject to military law, who has been killed or has died of wound inflicted, accident occurring, or disease contracted within twelve months before death while on active service in war. (e) Fees payable In cases where the Administrator-General of an estate handed over to him under the Army and Air Force (Disposal of Private Property) Act, 1950 or the Navy Act, 1957.-A fee of three percent on the value of assets taken possession of or realised as provided by the Army and Air Force (Disposal of Private Property) Act, 1950 or the Navy Act, 1957. (f) A fee of Rs. 5/-on every amendment made on a certificate granted under section 29 or 30. By order and in the name of the Governor of Gujarat, Secretary to Government.

SCHEDULE 2

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SCHEDULE 3

A

Schedule of Balances of all Estates which have come into the Administrator-General's hand, and which have not been transferred to any other Schedule or handed over to the persons entitled on the

Estates	Date of Administration	Govt. Securities	Banker other shares	Cash	
				To credit	To debit.
				Rs. ps.	Rs. ps.

SCHEDULE 4

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**DRAFT FORM OF BOND REFERRED TO IN RULE 39 WHEREAS**  
 I.....Have been appointed to the office of the Accountant to the Administrator-General of Gujarat State and have been required to furnish security for the due discharge of the trusts of the said office and for the due account of all moneys, papers and other property which shall come into my possession or under my control by reason of such office; AND WHEREAS I have deposited with an endorsed over to the Administrator-General of Gujarat State Government securities mentioned in the margin of the aggregate market value of one thousand rupees (Rs. 1000) as additional security over and above this written bond for the due discharge of the aforesaid trusts and for the due account of the aforesaid property  
 (b) I hereby bind myself to pay to the Government of Gujarat the amount of any loss of defalcation in my accounts and to deliver up on demand any papers or other property within such time and to such person as shall be determined 26 by the Administrator-General of Gujarat State such charge of the aforesaid trusts and for the due account of the aforesaid and in case my making default therein I bind myself to forfeit to the Government of

Gujarat State the sum of one thousand rupees (Rs. 1000/-) (a) And I hereby authorise the Administrator-General of Gujarat State to sell and dispose of the said Government securities or any Government Security for which with the consent of the Administrator-General of Gujarat State they may be exchanged and to apply the proceeds thereof towards the indemnity of the Government of Gujarat State as the case may require provided that unless and until I make any default as aforesaid the interest of the said securities or of any securities for which with such consent they may be exchanged shall be payable to me (b) Provided always that nothing herein contained not the security hereby given shall be deemed to limit my liability in respect of the matters aforesaid to the forfeiture of the said sum of one thousand rupees (Rs. 1000/-) only, and. that should that sum be insufficient to recoup the Government of Gujarat State in full for any loss or damage sustained by him in respect of the matters aforesaid I agree to pay to him on demand such further sum as shall be deemed by the Administrator- General of Gujarat State necessary in addition to the said sum to cover such loss or damage as aforesaid. Date. Signature.

We.....hereby declare ourselves sureties for the above said ..... that he shall do and perform all that he has above undertaken ourselves to forfeit to the Government of Gujarat State in Council the sum of one thousand rupees (Rs.1000) in which the abovesaid.....has bound himself or such smaller.....sum as shall be deemed sufficient by the Administrator- General of Gujarat State to cover my loss or damage which the Government of Gujarat State may sustain by reasons of such default. Date Signature The portion marked (a) may be cancelled when sureties are offered. To be used when sureties are required in lieu of the deposit of Government Securities.