

Rajasthan Public Trusts Act, 1959

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Rajasthan Public Trusts Act, 1959

CHAPTER 1 PRELIMINARY

1. Short title, extent and commencement :-

- 1. This Act may be called the Rajasthan Public Trusts Act, 1959
- 2. It extends to the whole of the State of Rajasthan.
- 3. Chapter I, II, III and IV of this Act shall come into force at once.
- 4. Chapter V, VI, VII, VIII, IX and X of this Act shall come into force on such date, and shall apply therefrom in relation to such class or classes of public trusts, as the State Government may, by notification in the official Gazette, specify, and for the purpose of

such application the State Government may classify such public trusts in the State on the basis of the income thereof or on the basis of the value of their total assets or on the basis of other financial factors.

5. Before the publication of any notification under sub-section (4), a draft thereof shall be published in the official Gazette for the information of all persons likely to be affected thereby and a notice shall be published therewith specifying the date on or after which the draft shall be taken into consideration and before which any objections or suggestions shall be received.

6. Chapter XI of this Act shall come into force on such date as the State Government may, by special notification in the official Gazette, specify; and the State Government may, having regard to the population of different Cities and Towns, specify different dates for the application of Chapter XI of this Act Thereto.

7. Chapter XII and XIII of this Act shall commence to apply in relation to the provisions of each of the other Chapter of this Act on the date on which such other Chapter comes into force.

2. Definitions :-

In this Act, unless the subject or context requires otherwise -

1. "Assistant Commissioner" means an Assistant Devasthan Commissioner appointed under Sec. 8 and shall include such other officer of Government as may be notified by the State Government to be the Assistant Commissioner of a specified area for the purpose of this Act.

2. "Board" means the State advisory Board of public trusts established under Sec. 11;

3. "Charitable endowment" means all property given or endowed for the benefit of, or used as of right by, the community or any section thereof for the support or maintenance of objects of utility to the said community or section; such as resthouses, pathshalas, schools and colleges, houses for feeding the poor and institutions for the advancement of education, medical relief and public health or other objects of a like nature and includes the institution concerned;

4. "Commissioner" means the Devasthan Commissioner appointed under Sec. 7;

5. "Committee" means a Regional Advisory Committee for public trusts established under Section. 13;

6. "Court" means the District Court;

7. "Hereditary trustee" means the trustee of a public trust succession to whose office devolves by hereditary right or is regulated by usage or is specified provided for by the founder;
8. "Math" means an institutions for the promotion of a religions presided over by a person whose duty is to engage himself in imparting religious instructions or rendering spiritual service to a body of disciples or who exercise or claims to exercise headship over such a body and includes places or religious worship or instruction which are appurtenant to the institution;
9. "Person having interest" or any expression signifying a person having interest in a public trust includes -
- (a) in the case of a temple, a person who is entitled to attend or is in the habit of attending the performance of worship or service in the temple or who is entitled to partaking or is in the habit of partaking in the distribution of gifts thereof.
 - (b) in the case of math, a disciple of the math or a person of the religious persuasion to which the math belongs,
 - (c) in the case of society registered or deemed to be registered under the Rajasthan Societies Registration Act, 1958(Rajasthan Act 28 of 1958) or under any other analogous law in force in any part of the State, any member of such society, and
 - (d) in the case of any, other public trust, any beneficiary,
10. " Public securities" means-
- (a) Securities of the Central Government or any State Government,\
 - (b) stocks, debentures or shares in railway or other companies in public sector, the interest or dividends on which has been guaranteed by the Central or any State Government,
 - (c) a securities expressly authorized by an order which the State Government makes in this behalf.
11. "Public trust" means an express or constructive trust for either a public, religious or charitable purpose or both and includes a temple, a math, dharmada or any other religious or charitable endowment or institution and a society formed either for a religious or charitable purpose or for both;
12. "register" means a register maintained under sub-section (2) of Section 16;
13. "Religious endowment" or "endowment" means all property belonging to or giver or endowed for the support of a religious institutions or given or endowed for the performance of any service or charity connected therewith and includes the premises of the religious institution as well as the idols, if any installed therein and

any public charity associated with a festival or observance or a religious character, whether connected with a religious institutions or not, but does not include gifts or property made as personal gifts to the trustee or hereditary trustee or working trustee of such institutions or to any service-holder or other employee thereof;

14. "Religious institutions" or "institution" means an institutions for the promotion of any religion or persuasion and includes a temple, math and religious establishment or any place of religious worship or religious instruction whether or not appurtenant to such institution;

15. "Specific endowment" means any property or money endowed for the performance of any specific service or charity in a religious institution;

16. "Temple" means a place, by whatever designation known, used as a place of public religious worship and dedicated to or for the benefit of or used as of right by a community or any section thereof as a place of public religious worship;

17. "Trustee" means a person in whom either alone or in association with other persons the trust property is vested and includes a manager;

18. "Working trustee" means any person who, for the time being, either alone or in association with some other person or persons administers the trust property of any public trust and includes the manager of a public trust as well as-

(a) in the case of a math, the head of such math, and

(b) in the case of a public trust having its principal office or principal place of business outside the State of Rajasthan the person in charge of the management of the property and administration of the public trust in the State.

19. Words and expressions used but not defined in this Act and defined in the Indian Trusts Act, 1882 (Central Act No. 2 of 1882), have the meanings respectively assigned to them in the Act.

CHAPTER 2 Validity of certain public trusts

3. Public trust not to be void on ground of uncertainty :-

Notwithstanding any law, custom or usage, a public trust shall not be void on the ground that the persons or objects for the benefit of whom or which it is created are unascertained or unascertained.

Explanation - A public trust created for such objects as Dharama or Punya-karya shall not be deemed to be void only on the ground that the objects for which it is created, are unascertained or

unascertained.

4. Public trust not void on ground that it is void for non charitable or nonreligious purposes :-

A public trust created for purpose, some of which are charitable or religious and some are not, shall not be deemed to be void with respect to the charitable or religious purpose on the ground that it is void with respect to the non-charitable or non-religious purpose.

5. Public trust not void on the ground of absence of obligation :-

Any disposition of property for religious or charitable purpose shall not be deemed to be void as a public trust only on the ground that no obligation is annexed with such disposition requiring the person in whose favour it is made to hold it for the benefit of a religious or charitable object.

6. Public trust not void on failure of specific object or society etc. ceasing to exist :-

If any public trust is created for a specific object of a charitable or religious nature or of the benefit or society or institution constituted for a charitable or religious purpose such trust shall not be deemed to be void only on the ground -

(a) that the performance of the specific object for which the trust was created has become impossible or impracticable or

(b) that the society or institutions does not exists or has ceased to exist, notwithstanding the fact that there was not intent for the appropriation of the trust property for a general charitable or religious purpose.

CHAPTER 3 Appointment of Officers and Servants

7. Devasthan Commissioner :-

1. The State Government shall, by notification in the official Gazette, appoint an officer to be called the Devasthan Commissioner, who, in addition to other duties and functions imposed on him by or under the provisions of this Act or any other law for the time being in force, shall subject to the general and special orders of the State Government superintend the administration and carry out the provision of this Act through the

territories to which this Act extends.

2. The Commissioner shall be corporation sole by the name of the Devasthan Commissioner of the State of Rajasthan, shall as such have perpetual succession and a common seal and may sue and be sued in his corporate name.

8. Assistant Devasthan Commissioner :-

The State Government shall likewise

(i) appoint such number of Assistant Devasthan Commissioner as it may deem necessary from time to time, and

(ii) define the local limits of the areas in which each Assistant Commissioner so appointed shall have jurisdiction, and exercise the powers conferred on him by or under this Act or any other law for the time being in force.

9. Subordinate Officers and servants :-

To aid the Commissioner and Assistant Commissioner in carrying out the provisions of this Act, the State Government may appoint inspectors and other sub-ordinate officers and servants with such designations, and assign to them such powers, duties functions under this Act or the rules, made thereunder or under other enactment for the time being in force as may be deemed necessary.

Provided that the State Government may by general or special order and subject to such conditions as it deems fit to impose, delegate to the Commissioner and the Assistant Commissioner the power to appoint such sub-ordinate officers and servants as may be specified in the order.

10. Commissioner and other officers to be servants of Government :-

The Commissioner, the Assistant Commissioner, the Inspectors and other subordinate Officer and servants appointed under this Act shall be the servants of the State Government and shall draw their pay and allowances from the Consolidated fund of the State. The conditions of service of all such officers and servants shall be such as may be determined by the State Government.

CHAPTER 4 Establishment and functions of Board and Committees

11. Establishment and Composition of Advisory Board :-

1 . The State Government shall, by notification in the official Gazette, establish for the territories to which this Act extends for the time being an advisory Board to be called the Rajasthan Public Trust Board consisting of such number of members representing each interest as may be prescribed.

2. All the members of the Board shall be appointed by the State Government by notification in the official Gazette and shall hold office, save as otherwise provided for period of five years from the date of the publication of such notification.

12. Function of the Board :-

1. The Board Shall -

(a) forward its views to the State Government regarding the performance by the Commissioner of his functions under this Act,

(b) draw the attention of the State Government towards the difficulties experienced in the working of this Act and rules made thereunder and suggest amendments there to.

(c) Consider such matters as may be referred to the Board by the state Government and

(d) perform such other functions as may be prescribed.

2. If an Assistant Commissioner disagrees with the advice tendered by a Committee under section 14 in relation to the exercise of any of his powers under Chapter VI and VII, he shall refer the matter to the Board.

3. In a case referred to the Board under sub-section (2) the Assistant Commissioner shall act according to the decision of the board.

4. The State Government may, after considering any views received from the Board under clause (a) or clause (b) of sub-section (1), take such action as it may deem necessary and, in particular, may issue to the Commissioner such directions, consistent with this Act and the rules thereunder, in respect of the exercise by the Commissioner of any of his powers under this Act, as it may deem proper.

13. Regional Advisory Committee :-

1. The State Government shall, by notification in the official Gazette, establish a Regional Advisory Committee for the area within the jurisdiction of each Assistant Commissioner, consisting of such number of members representing each interest as may be

prescribed.

2. All the members of a Committee shall be appointed by the State Government by notification in the official Gazette and shall hold office, save as otherwise provided, for a period of five years from the date of the publication of such notification.

3. The State Government shall appoint one from amongst the members of a Committee to be its Chairman.

4. If any member of a Committee is unable, by reason of death, resignation removal or otherwise, to complete his full term of office, the vacancy so caused shall be filled by the appointment of another person and the person so appointed shall fill such vacancy for the unexpired portion of the term for which the member in whose place such person is appointed would otherwise have continued in office.

5. The members of a Committee including the Chairman may be paid travelling and other allowances for attending meetings of the Committee and subject to the prescribed conditions and restrictions, for undertaking any journey in connection with any of the affairs of the Committee, as such rates as may be fixed by the State Government.

14. Functions of Committees :-

1. Every Committee shall, in relation to the area for which it has been established, tender advice to the Assistance Commissioner of that area in respect of matters arising under Chapter VI and VII and, save as otherwise provided in sub-section (2) and (3) of section 12, no Assistant Commissioner shall exercise powers in such matters without obtaining, and otherwise than in accordance with advice.

2. Every Committee shall perform such other functions as may be prescribed.

15. Conduct of business etc. of Board and Committees :-

1. The manner in which the business of the Board or a Committee shall be conducted, the staff required thereof and its conditions of service and the removal of members thereof shall be determined by rules made by state Government.

2. No member of the Board or Committee shall participate in the discussion of or vote on a matter coming before the Board or such Committee, if such matter relates to a public trust representing a particular religion and such member is not a persons professing that religion,

CHAPTER 5 Registration of public trusts

16. Officer-in-charge- of registration :-

1. The Assistant Commissioner shall be incharge of the registration of all public trusts, the principal officers, or the principal places of business of which, as declared in the application under sub-section (1) of section 17, situate within the local limits of the area of his jurisdiction.
2. The Assistant Commissioner shall maintain a register of public trust and such other books and registers in such form as may be prescribed.

17. Registration of public trust :-

1. Within three months from the date of the application of this section to a public trust or from the date on which a public trust is created whichever is later, the working trustee thereof shall apply to a Assistant Commissioner having jurisdiction for the registration of such public trust.
2. The Assistant Commissioner may, for reasons to be recorded in writing, extend the period prescribed by Sub-Sec. (1) for the making of an application for registration by not more that two years.
3. Each such application shall be accompanied by such fee if any, not exceeding five rupees, and to be utilised for such purpose, as may be prescribed.
4. The application shall be in such form as may be prescribed and shall contain the following particulars, namely: -
 - (i) the origin (so far as knows), nature and object of the public trust and the designation by which the public trust is or shall be known;
 - (ii) the place where the principal office or the principal place of business of the public trust is situate;
 - (iii) the name and addresses of the working trustee and the manager;
 - (iv) the mode of succession to the office of the trustee;
 - (v) the list of the movable and immovable trust property and such description and particulars as may be sufficient for the identification thereof;
 - (vi) the approximate value of the movable and immovable property;
 - (vii) the gross average annual income derived form movable and

immovable property and from other source, if any, based on the actual gross annual income during the three years immediately proceeding the date on which the application is made or of the period which has elapsed since the creation of the trust, whichever period is shorter, and, in the case of a newly created public trust the estimated gross annual income from all such sources;

(viii) the amount of the average annual expenditure in connection with such public trust estimated on the expenditure incurred within the case of a newly created public trust, the estimated annual expenditure in connection with such public trust;

(ix) the address to which and communication to the working trustee or manager in connection with the public trust may be sent;

(x) such other particulars as may be prescribed; Provided that the rules made may provide that in the case of any or all public trusts it shall not be necessary to give the particulars of the trust property of such value and kind as may be specified therein.

5. Every application made under sub-section (1) shall be signed and verified in accordance with the manner laid down in the code of Civil Procedure, 1908 (Central Act v if 1908) for signing and verifying plaints. It shall be accompanied by a copy of the instrument of trust (if such instrument has been executed and is in existence) and, where the trust property includes immovable property entered in a record of rights, a copy of the relevant entries relating to such property in such record of rights shall also be enclosed.

6. No Assistant Commissioner shall proceed with any application for the registration of a public trust in respect of which an application for registration has been filed previously before any other Assistant Commissioner, and the Assistant Commissioner before whom the application was filed first shall decide which Assistant Commissioner shall have jurisdiction to register the public trust.

7. An appeal against the order of the Assistant Commissioner before whom the application was filed first, given under sub-section (6) may be filed within sixty days before the Commissioner and, subject to the decision on such appeal, the orders of the Assistant Commissioner under sub-section (6) shall be final.

18. Inquiry for Registration :-

1. On receipt of an application under Sec. 17 or upon an application made by any person having interest in a public trust or on his own motion, the Assistant Commissioner shall make an inquiry in the

prescribed manner for the purpose of ascertaining:

- (i) whether a trust exists and whether such trust is a public trust;
- (ii) whether any property is the property of such trust;
- (iii) whether the whole or any substantial portion of the subject matter of the trust is situate within his jurisdiction;
- (iv) the names and addresses of the working trustee and the manager of such trust;
- (v) the mode of succession to the office of the trustee of such trust;
- (vi) the origin, nature and objects of such trust;
- (vii) the amount of gross average annual income and expenditure of such trust: and
- (viii) the correctness or otherwise of any other particulars furnished under subsection (4) of Section 17.

2. The Assistant Commissioner shall give in the prescribed manner public notice of the inquiry proposed to be made under sub-section (1) and invite all person having interest in the public trust inquiry to prefer within sixty days objection, if any, in respect of such trust.

19. Finding of Assistant Commissioner :-

On completion of the inquiry provided for under section 18, the Assistant Commissioner shall record his findings with the reasons therefore as to the matters mentioned in the said section.

20. Appeal :-

Any working trustee or person having interest in a public trust or in any property found to be trust property aggrieved by a finding of the Assistant Commissioner under Sec. 19 may, within two months from the date of its publication on the notice board of the Assistant Commissioner, file an appeal before the Commissioner to have such finding set aside or modified.

21. Entries in the Register :-

1. The Assistant Commissioner shall cause entries to be made in the register in accordance with the finding recorded by him under section 19 or, if an appeal has been filed under Sec. 20 in accordance with the decision of the Commissioner on such appeal, and shall cause to be published on the notice board of his office and at a conspicuous place in the city, town or village where the principal office or the principal place of business of the public trust

is situate, the entries made in the register.

2. The entries so made shall, subject to the other provisions of this Act and subject to any change recorded under any provisions of the Act or a rule made there under, be final and conclusive.

22. Civil suit against entries made under section 21 :-

1. Any working trustee or person having interest in a public trust or in any property found to be trust property aggrieved by any entry made under section 21 may, within six months from the date of the publication thereof on the notice board of the office of the Assistant Commissioner under sub-section (1) of section 21, institute a suit in a civil court to have such entry cancelled or modified.

2. In every such suit the civil court shall give notice to the State Government through the assistant Commissioner and the State Government, if it so desires shall be made a party to the suit.

3. On the final decision of the suit, the Assistant Commissioner shall, if necessary, correct the entries made in the register in accordance with such decision.

23. Changes :-

1. Where any change occurs in any of the entries recorded in the register, the working trustee shall, within ninety days from the date of the occurrence of such change, or, where any change is desired in such entries in the interest of the administration of such public trust, the working trustee may, report in the prescribed form and manner such change or proposed change to the Assistant Commissioner.

2. For the purpose of verifying the correctness of the entries in the register or ascertaining whether any change has occurred in any of the particulars recorded in the register, the Assistant Commissioner may hold an inquiry.

3. If, after holding such inquiry as he may consider necessary under sub-section (2) either on receipt of a report under sub-section (1) or otherwise, the Assistant Commissioner is satisfied that a change has occurred or is necessary in any of the entries recorded in the register in regard to the particular public trust, he shall record a finding with the reasons therefore and the provisions of section 29 shall apply to such finding as they apply to a finding under section 19.

4. The Assistant Commissioner shall cause the entries in the register to be amended in accordance with the finding recorded

under sub-section (3) or, if an appeal has been filed therefrom, in accordance with decision of the Commissioner on such appeal and the provisions of section 21 and 22 shall apply to such amended entries as they apply to the original entries.

24. Further inquiry by Assistant Commissioner :-

If, at any time after the entries or amended entries are made in the register under Section 21 or section 23, it appears to the Assistant Commissioner that any particulars relating to any public trust, which was not the subject matter of the inquiry under section 18 or sub-section (2) of section 23, as the case may be, has remained to be inquired into, the Assistant Commissioner may make further inquiry in the prescribed manner, record his findings and make or amend entries in the register in accordance with the decision arrived at, and the provisions of sections 19, 20, 21, 22 and 23 shall, so far as may be, apply to the inquiry, the recording of findings and the making or amending of the entries in the register under this section.

25. Intimation about trust property to be sent to all Assistant Commissioner :-

1. Where any part of the property of a public trust is situated within the local limits of the jurisdiction of more than one Assistant Commissioner, the Assistant Commissioner in charge of the registration of that trust shall forward a copy of the entries or amended entries recorded in the register in respect of that public trust to each Assistant Commissioner within whose jurisdiction any part of the trust property is situated.
2. On receipt of a copy of the entries or amended entries under sub-section (1), the Assistant Commissioner shall cause the particulars thereof to be entered in a book prescribed for the purpose.

26. Court to forward copy of decision to Assistant Commissioner concerned :-

Any court of competent jurisdiction deciding any question relating to any public trust which by or under the provisions of this Act is not expressly or impliedly barred from deciding shall cause a copy of such decision to be sent to the Assistant Commissioner having jurisdiction and the Assistant Commissioner shall cause an entry in

the register to be made or amended in regard to such public trust in accordance with such decision. The amendments so made shall not be altered except in cases where such decision has been varied in appeal or revision by a court of competent jurisdiction. Subject to such alterations the amendments made shall be final and conclusive.

27. Public trust by will :-

In the case of a public trust which is created by a will, the executor of such will shall, within one month from the date on which the probate of the will is granted or within six months from the date of the testator's death, whichever is earlier, make an application for the registration of the trust in the manner provided in section 17 and the provisions of this chapter shall apply to such registration.

28. Notice to Assistant Commissioner in certain cases :-

If in any proceeding before a Civil court or a Revenue Officer, any document purporting to create a public trust is produced or the decision of any question before such court or officer is likely to effect any entry in the register such court or officer shall give notice of such proceeding to the Assistant Commissioner having jurisdiction and shall, if the Assistant Commissioner applies in that behalf make him a party thereto.

29. Bar against suits by unregistered trust :-

1. No suit to enforce a right on behalf of a public trust which is required to be registered under this Act but has not been so registered shall be heard or decided in any court.
2. The provisions of sub-section (1) shall apply to a claim of set off or other proceedings to enforce a right on behalf of such public trust.

CHAPTER 6 Management of Trust Property

30. Investment of Public Trust Money :-

1. Where any property belonging to public trust consists of money and such money cannot be applied immediately or at any early date to the purposes of the said public trust, the working trustee thereof shall be bound, notwithstanding a direction to the contrary contained in the instrument of trust, if any, to deposit the money in

a Scheduled bank as defined in the Reserve Bank of India Act, 1934 (Central Act 2 1934) or in a Postal saving Bank or in a Co-operative Bank registered under the Rajasthan Co-operative Societies Act, 1953 (Rajasthan Act 4 of 1953) or to invest in public securities: Provided that such money may be invested in the first mortgage of immovable property situated in India if the property is not lease-hold for a term of three years and the value of the property exceeds by one half the mortgage money: Provided further that the Commissioner may, by general or special order, permit the working trustee of any public trust or class of such trusts to invest such money in any other manner.

2. Nothing in sub-section (1) shall affect any investment or deposit already made before the commencement of this Act in accordance with a direction contained in the instrument of trust.

Provided that any interest or dividend received or accruing from such investment or deposit on or after the commencement of this Act or any sum realized on the maturity of the said, investment or deposit shall be applied or invested in the manner prescribed in sub-section (1).

31. Previous sanction to be obtained for certain transfers :-

1 . Subject to the directions in the instrument of trust or any directions given under this Act or any other law by any court:

(a) no sale, exchange or gift of any immovable property or of movable property exceeding five thousand rupees in value, and

(b) no lease, for a period exceeding five years in the case of agricultural land or for a period exceeding three years in the case of non-agricultural land or a building.

belonging to a public trust shall be valid without the previous sanction of the Assistant Commissioner.

2. An application for the sanction of the Assistant Commissioner, under subsection (1) shall be made in the prescribed manner and form.

3. Where, on the application duly made for sanction in respect of any transaction specified in sub-section(1), the Assistant Commissioner does not, within two months of the receipt thereof, pass final orders, it shall be presumed that he has accorded sanction in respect of that transaction, provided that the application described the transaction, with sufficient accuracy.

4. The Assistant Commissioner shall not refuse to accord sanction in respect of any transaction specified in sub-section (1) unless such

transaction is, in this opinion, likely to be prejudicial to the interests of the public trust, and no order refusing to accord sanction shall be passed unless the working trustee of such public trust has had a reasonable opportunity of being heard.

CHAPTER 7 Accounts, Audit and Budget

32. Maintenance of Accounts :-

The working trustee or manager of a public trust which has been registered under this Act shall keep regular accounts of all movable and immovable properties of the trust. The form of such accounts and the particulars to be entered there in shall be such as may be prescribed or in so far as they are not prescribed shall be such as may be approved by the Assistant Commissioner.

33. Balancing and auditing of accounts :-

1. The accounts kept under Section 32 shall be balanced each year on the 31st day of March or on such other day as may be fixed by the Commissioner.
2. The accounts shall be audited annually in such manner as may be prescribed, and by a person who is a Chartered Accountant within the meaning of the Chartered Accounts Act, 1949 (Central Act XXXVIII of 1949) or by a firm of which all the partners are practicing in India as such chartered accountants or by such persons as may be authorized in this behalf by the State Government.
3. Every auditor acting under sub-section (2) shall have access to the accounts and to all books, vouchers, other documents and records in the possession of, or under the control of the working trustee or the manager. Such working trustee or manager shall provide to such auditor all facilities for such access.
4. Notwithstanding anything contained in sub-section (2) the Assistant Commissioner may direct a special audit of the accounts of any public trust whenever in his opinion such special audit is necessary and the provisions of sub-section (2) and (3) shall, so far as they may be applicable, apply to such special audit.
5. The Assistant Commissioner may direct the payment of such fee as may be prescribed for such special audit and working trustee or the manager shall be liable to pay the same from the trust properly.

34. Auditors duty to prepare balance sheet and to report

irregularities :-

1. It shall be the duty of every auditor auditing the accounts of a public trust under section 33 to prepare a balance sheet and income and expenditure accounts and forward a copy of the same to the Assistant Commissioner within whose jurisdiction the public trust has been registered.
2. The auditor shall, in his report, specify all cases of irregularities illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss or waste of money or other property thereof and state whether such expenditure, failure, omission, loss or waste was caused in consequence of a breach of trust or misapplication or any other misconduct on the part of the trustee or any other person.

35. Budget :-

The working trustee of every public trust, the gross annual income of which exceeds thirty-six hundred rupees, shall in each year, submit to the Assistant Commissioner, before such date and in such form as may be prescribed, budget showing the probable receipts and disbursements of the trust property during the following year.

36. Inspection and Copies :-

1. The budget, the balance sheet, the income and expenditure accounts and the audit report, if any, of a public trust shall be open to inspection in the office of the Assistant Commissioner, by any person having interest in such public trust on payment of such fee as may be prescribed.
2. Subject to such conditions and on payment of such fees as may be prescribed, the Assistant Commissioner shall, on an application made by any person having interest in a public trust, grant to such person a certified copy of all or any other documents which are open to such inspection.

CHAPTER 8 Powers of officers in relation to Public Trusts

37. Commissioner to be Treasurer of Charitable Endowments :-

Notwithstanding anything contained in the Charitable Endowments Act, 1890 (Central Act VI of 1890), the Commissioner shall be deemed to be the Treasurer of Charitable Endowments for the

State of Rajasthan appointed under the provisions of the said Act and the property vesting in the Treasurer before the date on which this Act comes into force shall be deemed to vest in the Commissioner as the Treasurer of Charitable Endowments, and the provisions of the said Act shall apply to the Commissioner as the treasurer of Charitable Endowments appointed under the said Act.

38. Application for directions :-

1. If the Assistant Commissioner, on the application of any person having interest in a public trust or otherwise, is satisfied after making such inquiry as he thinks necessary that -

(a) the original object of the public trust has failed.

(b) the trust property is not being properly managed or administered or

(c) the direction of the Court is necessary for the administration of the public trust.

he may, after giving the working trustee an opportunity of being heard, direct such working trustee or any other trustee or person having interest in the trust to apply to the court for directions, within such time not exceeding thirty days as may be specified by the Assistant Commissioner.

2. If the working trustee or any other trustee or person having interest in the trust so directed fails to make an application as required, or if there is no trustee of the public trust, or if, for any other person, the Assistant Commissioner considers it expedient to do so, he shall himself make an application to the court.

39. Application to Commissioner against refusal to apply under Sec. 38 :-

1. Where the Assistant Commissioner rejects an application under Sub-section (1) of section 38 or fails or refuses to make an application to the court himself under sub-section (2) of that section, the Commissioner may, on an application made to him within ninety days of such rejection, failure or refusal or upon the facts otherwise coming to his knowledge and after giving the working trustee a reasonable opportunity of being heard, set aside the order of the Assistant Commissioner, if any, and require him to apply to the court himself for directions.

2. Subject to the orders of the Commissioner under sub-section (1) all orders passed by the Assistant Commissioner under section 38 shall be final.

40. Powers of the Court on application under Sec. 38 or Sec. 39 :-

1. On receipt of an application made under or in pursuance of section 38 or section 39 the court shall make or cause to be made such inquiry into the case as it deems necessary and pass such orders thereon as it may consider appropriate.

2. While exercising the powers under sub-section (1) the court shall, besides other powers, have power to make an order for -

(a) removing any trustee;

(b) appointing a new trustee;

(c) declaring what portion of the trust property or of the interest therein shall be allocated to any particular object of the trust;

(d) providing a scheme of management of the trust property;

(e) directing how the funds of a public trust whose original object has failed shall be spent, having due regard to the object for which the trust was created;

(f) issuing such other directions as the nature of the case may require.

3. Any order passed by the court under sub-section (2) shall be deemed to be a decree of such court and an appeal shall lie therefrom to the High Court.

41. Application for appointment of new working trustee :-

1. If the present working trustee of a public trust -

(a) disclaims or dies,

(b) is for a continuous period of six months absent from India without the leave of the Commissioner or an Assistant Commissioner or other officer authorized by the State Government in this behalf or leaves India for the purpose of residing abroad.

(c) is declared an insolvent,

(d) desires to be discharged from the trust,

(e) refuses to act as a trustee,

(f) becomes unfit or physically incapable to act in the trust or accept as position which is inconsistent with the trust or

(g) is not available to administer the trust such working trustee or any person having interest in the public trust, as the case may be, may apply to Assistant Commissioner having jurisdiction for permission to apply to the court for the appointment of a new working trustee.

2. The Assistant Commissioner, after making such inquiry as the

considers necessary and, where the application has not been made by the working trustee himself after giving him a reasonable opportunity of being heard, direct such working trustee or any other trustee or person having interest in the new working trustee, and where the person so directed fails to make such an application or for any other reason the Assistant Commissioner considers it expedient so to do, he shall himself make the application.

42. Application to Commissioner against orders under section 41 :-

1. Where the Assistant Commissioner rejects an application under Sub-section (1) of section 41 or fails or refuses to make an application to the court himself under Sub-sec. 2 of that section the Commissioner may, on an application made to him within ninety days of such rejection, failure or refusal or upon the facts otherwise coming to his knowledge and after giving the working trustee a reasonable opportunity of being heard, set aside the order of the Assistant Commissioner, if any, and require him to apply to the court himself for the appointment of a new working trustee.

2. Subject to the orders of the Commissioner under sub-section (1) all orders passed by the Assistant Commissioner under Sec. 41 shall be final.

43. Powers of the Court upon application under section 41 or section 42 :-

1. On receipt of an application made under or in pursuance of Sec. 41 or Sec. 42 the court shall make or cause to be made such inquiry as it deems necessary and may appoint such person as it thinks fit to be the new working trustee and in making such appointment the court shall have regard -

(a) to the wishes of the author of the trust.

(b) to the wishes of the person, if any, empowered to appoint a new trustee.

(c) to the question whether the appointment will promote or impede the execution of the trust,

(d) to the interest of the public or the section of the public who have interest in the trust, and

(e) to the custom and usage of the trust.

2. The order of the court under Sub-section (1) shall be deemed to be the decree of the court and an appeal shall lie therefrom to the High Court.

44. Non-application of section 92 and 93 of Central Act 5 of 1908 :-

1. Notwithstanding anything contained in the Code of Civil Procedure, 1908 (Central Act 5 of 1908), the provisions of sections 92 and 93 of the said Code shall not apply to public trusts.
2. If on the date of the application of this Act to any public trust any legal proceedings in respect of such trusts are pending before any civil court of competent jurisdiction to which the Advocate General or the Collector exercising powers of the Advocate General is a party, the Devasthan Commissioner shall be deemed to be substituted in those proceedings for the Advocate General or the Collector, as the case may be, and such proceedings shall be disposed of by such court.
3. Any reference to the Advocate General made in any instrument, scheme, order or decree of any civil court of competent jurisdiction made or passed whether before or after the said date, shall be construed as a reference to the Devasthan Commissioner.

45. Inquiries by Assistant Commissioner :-

Where in any case an inquiry is to be made by an Assistant Commissioner under this Act, he may himself make the inquiry or forward the case for inquiry and report to any Revenue Officer not below the rank of an Assistant Collector or to such other officer as may be authorized by the State Government in this behalf.

46. Commissioner etc. to be public servants :-

The Commissioner, the Assistant Commissioners, the inspectors, and other subordinate officers and servants appointed under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code 1860 (Central Act XLV of 1860).

CHAPTER 9 Control over Public Trusts

47. Returns and Statements :-

1. The working trustee of a public trust shall furnish to the Assistant Commissioner such returns and statements as may be prescribed.
2. The Commissioner or an Assistant Commissioner may call for from the working trustee or other trustee of, or from any person

connected with, a public trust any return, statement, account or report in addition to those prescribed under Sub Section (1).

48. Powers of entry and inspection :-

The Commissioner, every Assistant Commissioner, every Inspector and such other officers and persons as may be authorized by the State Government in this behalf shall have power -

(a) to enter on and inspect or cause to be entered on and inspected any property belonging to a public trust.

(b) to call for or inspect any extract from any proceeding of the trustee of any public trust or any book or account in the possession of or under the control of the trustee.

Provided that, in entering upon any property belonging to the public trust, the officer making the entry shall give reasonable notice to the trustee and shall have due regard to the religious practices and usage of the trust.

49. Power to ask for explanation :-

1. If on a perusal of the report of the auditor made under Sec. 34 or an inspection made under Sec. 48 the Assistant Commissioner is of opinion, or is informed by the Commissioner that the Commissioner is of opinion, that material defects exist in administration of the public trust, the Assistant Commissioner may require the working trustee to submit an explanation thereon within such period as he thinks fit.

2. If, on the consideration of the report of the auditor and the result of the inspection, the accounts and the explanation, if any, furnished by the working trustee, the Assistant Commissioner is, after holding an inquiry in the prescribed manner and giving opportunity to the person concerned, satisfied that the trustee or any other person has been guilty of gross negligence or breach of trust, misappropriation or misconduct which has resulted in loss to the public trust, he shall determine -

(a) the amount of loss caused to the public trust:

(b) where such loss was due to any breach of trust misapplication or misconduct on the part of any person;

(c) whether the trustee or any other person is responsible for such loss; and

(d) the amount which the trustee or any other person is liable to pay to the public trust for such loss.

3. The amount determined to be payable by any trustee or any

other person in accordance with clause of sub-section (2) (hereinafter referred to as "the amount surcharged") shall subject to any order of the court under section 50, be paid by the trustee or person surcharged, within such time as the Assistant Commissioner may fix.

50. Application to the court :-

1. Any person, aggrieved by the decision of the Assistant Commissioner under section 49, may, within ninety days from the date of the decision, apply to the court to set aside such decision.
2. The court, after taking such evidence as it thinks fit, may confirm, reverse or modify the decision or remit the amount of the surcharge and make such orders as to costs as it thinks proper in the circumstances.
3. Pending disposal of the application under sub-section (2), the court may for sufficient reasons, stay the proceedings for recovery of surcharge on such conditions, if any, as it may deem proper, including conditions as to security.
4. An appeal shall lie against the decision of the court under sub-section (2) as if such decision were a decree from which an appeal ordinarily lies.

51. Vacancy in the board of trustees :-

1. Where a public trust is under the management of a Board of trustees, the working trustee shall when a vacancy occurs in the board, inform the Assistant Commissioner within twenty days of such vacancy and the time within and the manner in which he proposes to fill the same.
2. If the working trustee fails to give any such information or to fill the vacancy within the time specified by him, the Assistant Commissioner may, by order passed in writing, fill the vacancy and any person having interest in the public trust who may be aggrieved by the order of the Assistant Commissioner may apply to the court for set aside the order of the Assistant Commissioner within thirty days from the date of such order.

CHAPTER 10 Special provisions as respects to certain Public Trusts

52. Application of Chapter :-

1. The provisions contained in this Chapter shall apply to every public trust -

- (a) which vests in a State Government, or
- (b) which is maintained at the expense of the State Government, or
- (c) which is managed directly by the State Government, or
- (d) which is under the superintendence of the Court of Wards, or
- (e) of which the gross annual income is ten thousand rupees or more.

2. The State Government shall, as soon as may be after the commencement of this Chapter, publish in the official Gazette a list of the public trusts to which this Chapter applies and may be like notification and in like manner add or vary such list.

53. Management of public trusts to which this chapter applies :-

1. As from such date as the State Government may appoint in this behalf the management of a public trust to which this chapter applies shall notwithstanding anything contained in any provision of this Act or in any law, custom or usage, vest in a Committee of management to be constituted by the State Government in the manner hereinafter provided and the State Government may appoint different dates for different public trusts for the purpose of this section.

2. On or before the date fixed under Sub-Sec. (1) in respect of a public trust, the State Government shall subject to the provision contained in Sec. 54, constitute by notification in the official Gazette a Committee of management thereof under such Committee shall be deemed to be the working trustee of the said public trust and its endowment.

Provided that upon the combined request of the trustee of and persons interested in several public trusts representing the same religion or persuasion, the State Government may constitute a Committee of management for all of them, if their endowments are situated in the same city, town or locality.

3. Every Committee of management constituted under sub-sec. (2) shall be a body corporate having perpetual succession and a common seal, with power to acquire, hold and dispose of property subject to such conditions and

4. A committee of management shall consist of a Chairman and such even number of members not exceeding ten and not less than two as the State Government may determine.

5. The Chairman and members of a committee of management

shall be appointed by the State Government by notification in the official Gazette from amongst -

(a) trustee of public trusts representing the same religion or persuasion and having the same objects and

(b) person interested in such public trusts or in the endowments thereof or belonging to the denomination for the purpose of which or for the benefit of whom the trust was founded, in accordance with the general wishes of the person so interested so far as such wishes can be ascertained in the prescribed manner.

Provided that in the case of a public trust having a hereditary trustee, such trustee, and in the case of a Math, the head thereof, shall be the Chairman of the committee of management, if he is willing to serve as such.

54. Notice to hereditary trustee before constituting committee :-

Whenever a Committee of management is appointed under sec. 53 for a public trust having a hereditary trustee or for a Math, the State Government shall before such constitution give notice of its intention to constitute a committee of management therefor to the hereditary trustee of the public trust or to the head of the Math, as the case may be, shall consider the objection if any, made by such hereditary trustee or head and shall hear him.

55. Disqualification for membership :-

A person shall be disqualified for an appointment as, or for being a member of committee of management, if he-

(a) is less than twenty-one years of age, or

(b) has been convicted by a criminal court of any offence involving moral turpitude, or

(c) is of unsound mind and is so declared by a competent court or

(d) is an un-discharged insolvent or

(e) is directly or indirectly interested in a lease or any other transaction relating to the endowment of the public trust, or

(f) is a paid servant of the committee of management, or

(g) is found to be guilty of misconduct, or

(h) ceases to profess the religion or persuasion or to belong to the religious denomination which the public trusts for which the committee is constituted represents, or

(i) is otherwise unfit.

56. Term of office of committee :-

1. The Chairman and members of a committee of management shall hold office for a period of five years and shall be eligible for re-appointment: Provided that if person appointed as the Chairman or a member of a committee of management constituted for a public trust is the hereditary trustee of such public trust, he shall hold the office of the Chairman or a member, as the case may be hereditary until removed by the State Government under any provisions of this Act.

2. The Chairman or a member of a Committee of management may by writing under his hand addressed to the State Government resign his office as such: Provided that such resignation shall not take effect until it has been accepted by the State Government.

57. Removal of members :-

If it appears to the State Government that the Chairman or a member of a committee of management constituted under this Chapter has incurred any of the disqualifications mentioned in section 55, the State Government may, after giving such Chairman or member an opportunity of showing cause and after considering may cause so shown, remove him from his office and the decision of the State Government shall be final.

58. Appointment of new member :-

The State Government may appoint a new Chairman or member when the Chairman or a member of a committee of management-

- (a) resigns or dies, or
- (b) is for a continuous period of six months absent from India without leave of the Commissioner, or
- (c) leaves India for the purpose of residing abroad, or
- (d) refuses to act, or
- (e) is removed by the State Government under Sec. 57

59. Meeting of and procedure for Committee of Management :-

1. A Committee of management shall meet at such intervals and follow such procedure in exercising its powers and discharging its duties and functions as may be prescribed, but the day-to-day proceedings and routine business shall be disposed of in accordance

with regulations made by the Committee of management and approved by the State Government.

2. No act or proceeding of a Committee of management shall be invalid by reason only of the existence of any vacancy amongst its members or any defect in the constitution thereof.

60. Appointment of sub-committees :-

A committee of management may by resolution appoint such sub-committees as it may think fit and may delegate to them such powers and duties as it specifies in the resolution; and a sub-committee may associate with itself, generally or for any particular purpose, in such manner as may be determined by regulations, any person who is not a member but whose assistance or advice it may desire and the person associated as aforesaid shall have the right to take part in the discussions of the sub-committee relevant to that purpose, but shall not have the right to vote at any meeting thereof.

61. Duties of committee of management :-

1. Subject to the general and special orders of the Commissioner, the duty of a committee of management shall be to manage and administer the affairs of the public trust or trusts for which it has been constituted and so to exercise the powers conferred and discharge the duties and functions imposed upon it by or under this Act or under any instrument of trust for the time being in force relating to such public trust as to ensure that the endowment or other property of that trust is properly maintained, controlled and administered, and the income thereof is duly applied to the objects and purposes for which it was created or is intended to be administered.

2. In particular without prejudice to the generality of the foregoing provision, a committee of management shall-

(a) maintain the record containing, information, so far as the same may be collected, relating to the origin, income and object of the trust,

(b) prepare a budget, estimating its income and expenditure,

(c) keep separate accounts for each public trust for which it has been constituted.

(d) ensure that the income and property of such public trust are applied to the objects and for the purposes for which such trust was created or is intended to be administered,

- (e) superintend, control and manage all the affairs of such public trust or trusts and maintain the same,
- (f) inspect or cause to be inspected the properties thereof,
- (g) institute and defend any suits and proceedings in a court of law relating to such public trust or trusts,
- (h) take measures for the recovery or lost properties of such public trust or trusts,
- (i) supply such returns statistics, accounts and other information with respect there to as the State Government may from time to time require, and
- (j) generally to do all such acts as may be necessary for the proper control, maintenance and administration of such public trust or trusts or calculated to conducive to the stability and well-being thereof, with due regard to the objects and purposes underlying the foundation thereof or the creation of the endowments pertaining thereto and also with due regard to the wishes of the person or persons who founded or created the public trust or trusts.

Explanation - The maintenance of a public trust shall include-

- (i) the running thereof in accordance with the tenets of the religion or persuasion represented by the public trust and with due regard to the objects and purposes underlying the foundation thereof or the creation of the endowments pertaining thereto and also with due regard to the wishes, so far as they may be ascertained, of the person or persons who founded the said trust and created the endowments pertaining thereto,
- (ii) the day-to-day administration of the properties and endowments of such public trusts,
- (iii) the payment of dues and debts, if any, outstanding against such public trust, and
- (iv) the payment of allowances determined under sub-section (2) of section 65.

62. Power of Commissioner to require duties of committee to be performed and to direct expenses in respect thereof to be paid from fund of committee :-

The Commissioner may, with the previous sanction of the State Government, provide for the performance of any duty which a committee of management is bound to perform under the provisions of this Act or the rules or directions made or given thereunder and may direct that the expenses of the performance of such duties shall be paid by the person having for the time being

the custody of any fund belonging to the public trust or trusts for which the committee has been constituted from out of such fund.

63. Power to supersede a Committee :-

1. If the State Government is of opinion that a committee of management is unable to perform or has persistently made default in the performance of the duties imposed on it by or under this Act or any other law for the time being in force or has exceeded or abused its powers, the State Government may by notification in the Official Gazette, supersede the committee for such period as may be specified in the notification:

Provided that before issuing a notification under this sub-section the State Government shall give a reasonable opportunity to the committee or management to show cause why it should not be superseded and shall consider the explanations and objections, if any, of such committee.

2. Upon the publication of a notification under sub-section (1) superseding a committee of management, the Chairman and all the members of such committee shall, as from the date of supersession, vacate their offices and all the powers and duties which may, by or under the provisions of this Act or any other law for the time being in force be exercised or performed by or on behalf of the committee of management shall during the period of supersession be exercised by such person or persons as the State Government, having regard to the provisions of section 55, may direct.

3. The period of supersession specified in the order under sub-section (1) may be extended by the State Government from time to time by notification in the Official Gazette.

4. In calculating the period of supersession specified under sub-section (1) or extended under sub-section (3), the period spent in the prosecution and disposal of any petition or proceeding challenging in any court the validity of the order of supersession shall be excluded.

5. On or before the expiration of the period or extended period of supersession, the State Government shall reconstitute the committee in the manner provided in section 53

64. Power to make regulation :-

1. A committee may with the approval of the State Government make regulations not inconsistent with this Act or the rules made thereunder for carrying out its functions under this Act.

2. In particular and without prejudice to the generality of the foregoing provision, such regulations may provide for all or any of the following matters -

- (i) the disposal of day-to-day proceeding and routine business,
- (ii) the employment of officers and staff necessary for the performance of the duties and functions of the committee of management,
- (iii) the terms and conditions of their employment, and
- (iv) the manner in which any person who is not a member of the committee may be associated with any sub-committee constituted under section 60.

65. Rights of Hereditary Trustees :-

1. Nothing contained in this Act shall affect the rights of a hereditary trustee, if any, of a public trust to which this chapter applies -

- (a) to reside in any building belonging to such public trust, or
- (b) to use any such building for the purpose of such public trust, or
- (c) to receive bhents, nazars and offerings made personally to him, or
- (d) to receive out of the income of the public trust the allowance fixed under Sub-section (2) or
- (e) to participate in the performance of the worship or service of such public trust or the performance of any rite therein or of any ceremony in connection therewith in accordance with the custom or practice of such public trust.

2. The State Government shall determined and fix the amount of allowance payable to the hereditary trustee of a public trust to which this Chapter applies out of the income of such public trust after taking into consideration the status of such trustee, the gross income of the public trust and other prescribed particulars.

CHAPTER 11 Dharmada

66. Dharmada :-

1. Where, according to the custom or usage of any business or trade of the agreement between the parties relating to any transaction any amount is charged to any party to the said transaction or collected under whatever name as being intended to be used for a charitable or religious purpose, i.e. amount so charged or collected (in Act called Dharmada) shall vest in the

person charging or collecting the same as a trustee.

2. The amount charged or collected in the aforesaid manner shall be utilized in such manner as may be directed by a Committee consisting of members elected in the prescribed manner by persons engaged in the trade or business concerned.

3. Every person charging or collecting Dharmada shall, within such period from the close of the year for which his accounts are ordinarily kept as may be prescribed, submit an account of Dharmada charged or collected by him during such year in such form as may be prescribed to the Assistant Commissioner having jurisdiction or to the Committee referred to in subsection (2) as the State Government may by general or special order direct.

4. The Assistant Commissioner shall have power, upon a request made in that behalf by a Committee referred to in sub-section (2) to make such inquiry as he thinks fit to verify the correctness of the accounts submitted to him or to such Committee under sub-section (3).

5. the provisions of Chapter V shall not apply to Dharmada.

CHAPTER 12 Procedure and Penalties

67. Officers holding inquiries to have the power of Civil Court :-

In holding inquiries under this Act the Commissioner or an Assistant Commissioner shall have the same powers as are vested in civil courts in respect of the following matters under the Code of Civil Procedure, 1908 (Central Act v of 1908) in trying a suit:

- (a) proof of facts by affidavits,
- (b) summoning and enforcing the attendance of any persons and examining him on oath.
- (c) compelling the production of documents, and
- (d) issuing of commissions.

68. Inquiries to be judicial proceedings :-

All inquiries under this Act shall be deemed to be judicial proceedings within the meaning of section 193, 219 and 228 of the Indian Penal Code, 1860 (Central Act XLV of 1860).

69. Civil Procedure Code to apply to proceedings before courts :-

The provisions of the Code of Civil Procedure, 1908 (Central Act V

of 1908) shall, save in so far as they may be inconsistent with anything contained in this Act, apply to all proceedings before the court under this Act.

70. Penalty :-

1. whoever contravenes any provision of sub-section (1) of section 17 or subsection (1), (2) and (5) of section 66 shall be punished with fine which may extend to five hundred rupees.
2. whoever contravenes any of the provisions of this Act or the rules made there under for the contravention of which no specific penalty has been provided shall be punished with fine which may extend to one hundred rupees.

CHAPTER 13 Miscellaneous

71. Recovery of sums :-

All sums payable under section 49 or section 50 or under any rule made under this Act, if not paid, shall, notwithstanding anything contained in any law and without prejudice to any other action that may be taken under this Act or any other law, be recovered as arrears of land revenue.

72. Proceedings involving question affecting public purpose :-

1. In any suit or legal proceeding in which it appears to the court that any question affecting a public, religious or charitable purpose is involved, the court shall not proceed to determine such question until after notice has been given to the Commissioner.
2. If upon receipt of such notice or otherwise the Commissioner makes any application in that behalf, he shall be added as a party at any stage of such suit or proceedings.

73. Bar of jurisdiction :-

Save as expressly provided in this Act, no civil court shall have jurisdiction to decide or deal with any question which is by or under this Act to be decided or dealt with by any officer or authority under this Act or in respect of which the decision or order of such officer or authority has been made final and conclusive.

74. Indemnity from suits and proceedings :-

No suit, prosecution or other proceeding shall be instituted against the State Government or any officer or authority in respect of anything in good faith done or purporting to be done under this Act.

75. Trial of offence under the Act :-

1. No court inferior to that of a Magistrate of the first class shall try an offence punishable under this Act.
2. No prosecution for an offence punishable under this Act shall be instituted without the previous sanction of the Assistant Commissioner.

76. Rules :-

1. The State Government may make rules for the purpose of carrying into effect the provisions of this Act.
2. In particular and without prejudice to the generality of the foregoing provision, such rules may be for all or any of the following matters, namely -
 - (a) the form of register of public trust and the registers and books to be maintained by the Assistant Commissioner under sub-section (2) 16 and their form;
 - (b) the fee to be paid under sub-section (3) and the form of application and the particulars thereof under sub-section (4) of section 17;
 - (c) the manner of making inquiry under sub-section (1) and the manner of giving public notice under sub-section (2) of section 18;
 - (d) the form and manner of report to be made under sub-section (1) of section 23;
 - (e) the form of the book for entering particulars of entries under section 25;
 - (f) the form of and particulars to be entered in. the accounts to be kept under section 32;
 - (g) the manner of audit of the accounts under sub-section (2) and the fee for special audit under sub-section (4) of section 33;
 - (h) the form of budget and the date of its submission to the Assistant Commissioner under section 35;
 - (i) the fee for inspection under section 36;
 - (j) the condition and fees for the grant of certified copies under section 36;
 - (k) the returns and statements to be furnished by the working trustee or manager under section 47;

(l) the manner of holding inquiry sub-section (2) of section
(m) the form of appeals to be presented under any provision of this Act and the fees therefore; and
(n) any other matter which is to be or may be prescribed under this Act.

3. In making rules under this section, the State Government may direct that a breach of any provision thereof shall be punishable with fine which may extend to two hundred rupees.

4. All rules made under this section shall be subject to the condition of previous publication.

77. Exemption :-

1. Nothing contained in this Act shall apply to a public trust administered by any agency action under the control of the State Government or by any local authority.

2. The State Government may exempt, by notification specifying the reasons for such exemption, any public trust or class of public trusts from all or any of the provisions of this Act, subject to such conditions, if any as the State Government may deem fit to impose.

78. Rajasthan Act 13 of 1959 not affected :-

Nothing in this Act shall in any way affect or prejudice the provisions of the Nathdwara Temple Act, 1959 (Rajasthan Act 13 of 1959)

79. Power to remove difficulties :-

If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as occasion may require, by order, give such directions, not inconsistent with such provisions, which appear to it to be necessary for the purpose of removing the difficulty.

80. Act not to apply to Muslim Wakfs :-

Nothing in this Act shall apply to Muslim Wakfs governed and regulated by the Muslim Wakfs Act, 1954 (Central Act 29 of 1954).

81. Repeal :-

On the date of the commencement of the application of the provisions of Chapter V, VI, VII, VIII, IX and X of this Act to any class of public trusts (hereinafter referred to as the "said date"),

the provisions of any of the laws specified in the Schedule which might be applicable to any public trust belonging to such class shall cease to apply thereto:

Provided that such cessation shall not in any way effect -

(o) any right, title, interest, obligation or liability already acquired, accrued or incurred before the said date;

(p) any legal proceeding or remedy in respect of such right, title, interest, obligation or liability; or

(q) anything duly done or suffered before the said date.

82. Amendment of Rajasthan Act 6 of 1952 :-

As from the date on which a committee of management is constituted for a public trust under section 53, clause (7) of the Second Schedule to the Rajasthan Land Reforms and Resumption of Jagirs Act, 1952 (Rajasthan Act 6 of 1952) shall, in relation to that public trust, have effect as if for the words "to the person, who is or may hereafter be recognized in accordance with law as being charged for the time being with the duty of maintenance of such institution or place of worship or the performance of such service" the words "to the committee of management constituted for it under section 53 of the Rajasthan Public Trust Act, 1959" were substituted.