

The Rajasthan Public Trusts Rules, 1962

CONTENTS

CHAPTER 1 :- PRELIMINARY

1. Short title and commencement
2. Definitions

CHAPTER 2 :- RULES TO GIVE EFFECT TO THE PROVISIONS OF SECTION 10

3. Regulation of service conditions

CHAPTER 3 :- Rules to give effect to the provisions of

4. Composition of the Advisory Board
5. Functions of the Board
6. xxx
7. Composition of Advisory Committee
8. xxx
9. Additional Functions of Regional Advisory Committee
10. Manner of conduct of business of the Board-Meetings and procedure
11. Manner of conduct of business of the Regional Advisory Committee-Meetings and Procedure
12. Disqualifications for members of the Board and the Regional advisory Committees
13. Removal of Chairman and members of the Board of the Committee
14. Resignation of the Chairman and Members of the Board or Committee
15. Staff for the Board and the Regional Advisory Committee

CHAPTER 4 :- PART IV

16. Maintenance of Registers and Books by Assistant Commissioners
17. Application for registration
18. Registration fee
19. Certificate of Registration
20. Manner of inquiry for registration of Public Trust
21. Manner of Public notice for proposed inquiry
22. Form and manner in which working trustee is to report changes
23. Further inquiry by Assistant Commissioner
24. Book of entries under Sub-section (2) of Section 25

CHAPTER 5 :- PART V

25. Application for previous sanction for certain transfer of trust properties

CHAPTER 6 :- PART VI

26. Maintenance of accounts
27. Manner of annual audit of accounts
28. Time for audit and submission of the audit report
29. Power for audit
30. Fee for special audit
31. Budget

32. Inspection and copies

CHAPTER 7 :- PART- VII

33. Returns and Statements

34. Manner of holding inquiry under section 49 (2)

35. Conditions and restrictions in respect of acquisition and disposal of property by Committee of Management

36. Manner of ascertaining the wishes of persons interested

37. Meeting of and procedure for committee of management

38. Allowances to hereditary trustees

CHAPTER 8 :- xxx

CHAPTER 9 :- PART IX

39. Election of member of a Committee under section 66 (2)

40. Statement of Dharmada Account

41. Inquiry and audit

CHAPTER 10 :- PART X

42. Prescription of the form of appeals and the fees

The Rajasthan Public Trusts Rules, 1962

CHAPTER 1

PRELIMINARY

1. Short title and commencement :-

1 These rules may be called the Rajasthan Public Trusts Rules, 1962. 2 On and from the date on and from which, and to the extent to which any chapter of the Act commences to apply such of these rules as relate to such chapter shall commence to apply.

2. Definitions :-

In these rules, unless the subject or context otherwise requires:- (a) "Act" means the Rajasthan Public Trust Act, 1959 (Rajasthan Act No. 42 of 1959); (b) "budget" means a statement of the estimate of receipts and expenditures of a public trust; (c) "balance sheet" means the budget balance sheet of a public trust; (d) "Committee of management" means a Committee appointed under Chapter X of the Act; (e) "Form" means a form appended to these rules; (f) "fee" means a fee levied under these rules ; (g) "region" means the local limits of the area in which the Assistant Commissioner has jurisdiction; (h) "Secretary" means a secretary of the Rajasthan Public Trusts Board or of the Regional Advisory Committee appointed by the Government as such; (i) "section" means a section of the Act; (j) "year" means the Financial Year beginning on the first day of April and ending on the 31st March following.

CHAPTER 2

RULES TO GIVE EFFECT TO THE PROVISIONS OF SECTION 10

3. Regulation of service conditions :-

The conditions of service of all the officers, Inspectors, other sub-ordinate officers and servants who are appointed under the Act shall be regulated and governed by the Rajasthan Service Rules, for the time being in force.

CHAPTER 3

Rules to give effect to the provisions of

4. Composition of the Advisory Board :-

The Rajasthan Public Trust Board shall consist of 21 members representing each interest as shown below :- Interest Members 1. Hindus 19 (a) Jains 4 (b) Sikhs 1 (c) Other Hindus 14 2. Christians 1 3. Zoroastrians 1 Total 21

5. Functions of the Board :-

In addition to the functions prescribed in clauses (a), (b) and (c) of sub-section (1) of section 12 the Board shall tender advice to the Commissioner on such matters as are referred to by him for eliciting the view of the Board.

6. xxx :-

7. Composition of Advisory Committee :-

A Regional Advisory Committee shall consist of 21 members representing each interest in the region as shown below :- 1. Hindus 19 (a) Jains 4 (b) Sikhs 1 (c) Other Hindus 14 2. Christians 1 3. Zoroastrians 1 Total 21

8. xxx :-

9. Additional Functions of Regional Advisory Committee :-

Subject to sub-rule (2) of rule 6 the Chairman and such members of a Regional Advisory Committee as represent the interest to which a public trust pertains may visit any place connected with such trust for purposes of any spot inquiry or inspection.

10. Manner of conduct of business of the Board-Meetings and procedure :-

(i) The Board shall ordinarily hold its meetings at the head-quarters of the Commissioner at such intervals as the Chairman directs or upon the written request of at least 2/3rd of the whole number of its members : Provided that there shall be held at least two meetings in a year at reasonable intervals. (ii) The date, time and place of each meeting of the Board shall be fixed by the Chairman and shall be communicated by the Secretary of the Board to the members at least three weeks before the date so fixed. (iii) For every meeting the Secretary shall prepare an agenda under the instructions of the Chairman and circulate it to members before the commencement of the meeting. (iv) The Chairman may, at his discretion allow any question or discuss any item consistent with the Act and rules thereunder which he deems proper at the meeting without prior notice. (v) All relevant record and other necessary information connected with the matters under discussion in the agenda shall be supplied before the commencement of the meeting by the Commissioner (vi) (a) In the cases which have been referred by the Assistant Commissioner to the Board under sub-section (2) of section 12, the Board shall directly communicate its decision to him. (b) In other matters, the Board may communicate its views to the State Government which may take action as it deems proper. (vii) Ordinarily the Chairman shall preside over the meetings of the Board but when he is unable to attend, the members of the Board present, shall elect one from amongst themselves to preside over such meetings of the

Board. (viii) The Chairman shall sign all letters, memoranda and communications on behalf of the Board and dispose of day to day routine work and by a general or special order authorize in writing the Secretary to sign such communications as he deems proper. (ix) For the purpose of a meeting of the Board one-third of the whole number of its members shall constitute the quorum. If there is no quorum the meeting shall be postponed to some other date. (x) A member shall not take part in discussion and give his vote or express his views if the matter of dispute relates to the Trust in which he is personally concerned in one way or other. (xi) Every decision of the Board shall be taken by a majority of the members present and in case of equality of votes, the Chairman shall have a second vote.

11. Manner of conduct of business of the Regional Advisory Committee- Meetings and Procedure :-

(i) The Secretary of the Regional Advisory Committee shall, under the instructions of the Chairman, call its meeting whenever deemed necessary at the headquarters of the Assistant Commissioner of the region : Provided that there shall be held at least two meetings in a year at reasonable intervals. (ii) The Chairman of the Committee shall preside over such meeting. In case the Chairman is absent, the members present may elect one from amongst themselves to preside over the meeting. (iii) The Committee shall, after due consideration and discussion, communicate its advice to the Assistant Commissioner in writing together with the dissenting note, if any. (iv) The Secretary shall inform the members and the Chairman for the meeting well in advance and also forward the agenda, date time and place for such meeting with the approval of the Chairman. (v) All relevant record and information connected with the matter under reference for advice to the Committee shall be placed by the Assistant Commissioner at the table of the Committee before the commencement of the meeting (vi) One-third of the whole number of the members of the Committee shall constitute quorum for a meeting. If there is no quorum the meeting shall be postponed to some other date. All decisions shall be taken by the majority of the members present and in case of equality of votes, the Chairman shall have a second vote. (vii) The Chairman shall sign all letters, memorable and communications on behalf of the Committee and dispose of day to day routine work if any and may authorize the Secretary in writing to sign and dispose of such papers as he deems proper

12. Disqualifications for members of the Board and the Regional advisory Committees :-

A person shall be disqualified for appointment as or for being a member of the Board or Committee, if he- (a) is less than twenty-one years of age, or (b) is of unsound mind and is so declared by a competent court or (c) is an undischarged insolvent, or (d) is found guilty of misconduct, or (e) ceases to profess the religion or persuasion which he represents at the Board or Committee, or (f) is illiterate, or (g) is otherwise unfit

13. Removal of Chairman and members of the Board of the Committee :-

If it appears to the State Government that the Chairman or a member of the

Board or committee has incurred any of the disqualifications specified in rule 12 or has contravened any provision of the Act or rules, thereunder or refuses to act or is incapable of action or failed without sufficient excuse to attend three consecutive meetings of the Board or Committees as the case may be, the State Government may after giving such Chairman or member an opportunity of showing cause and after consideration of any cause so shown, remove him from his office and the decision of the State Government shall be final.

14. Resignation of the Chairman and Members of the Board or Committee :-

The Chairman or any other member of the Board or Committee may resign his office by writing under his hand addressed to the State Government : Provided that such Chairman or members shall continue to hold office until the appointment of his successor is notified in the Official Gazettee

15. Staff for the Board and the Regional Advisory Committee :-

1. For Board - (a) The Board shall be provided with a Secretary who shall be appointed by the State Government (b) The Commissioners shall place such other staff at the disposal of the Board from his Department as if considered necessary by the Board for the efficient performance of its functions under the Act. (c) The expenditure incurred on such staff, T.A. and D.A. and non-recurring expenditure of the Board shall be met out of the Commissioners office under the Head "Board Expenditure." 2. The Regional Advisory Committee shall be provided by the State Government with a Secretary and such other subordinate and Class IV servants as the Government may be order fix for Regional Advisory Committees, and they will be provided with a separate budget for the purpose.

CHAPTER 4
PART IV

16. Maintenance of Registers and Books by Assistant Commissioners :-

In connection with the registration of public trusts, Assistant Commissioner shall maintain the following registers and books in the forms shown against each 1. Registers of Public Trust Form 1 2. Registers of decisions received from the Commissioner Form 2 3. Register of decisions of Courts communicated to the Assistant Commissioner Form 3 4. Register of Changes Form 4 5. Books relating to immovable property situate in the region belonging to public trusts registered in an other region Form 5

17. Application for registration :-

1. The application for registration of public trust in addition, to the particulars specified in clause (1) (ix) of sub-section (4) of Section 17 shall contain the following particulars, namely (i) other sources of income. (ii) particulars of encumbrances, if any, on Trust Property. (iii) particulars of title pertaining to the Trust property and instrument of trust (if such instruments has been executed and is in existence) and the names of the Trustees in possession thereof. (iv) particulars of scheme, if any, relating to Trust. 2. The application

shall be in Form 6.

18. Registration fee :-

The fee to accompany the application shall be in cash and of the following amount 1. When the value of property of a public trust does not exceed Rs. 1000/- Rs. 1/- 2. When the value of property of a public trust exceeds Rs. 1000/- but does not exceeds Rs. 3000/- Rs. 2/- 3. When the value of property of a public trust exceeds Rs. 3000/- but does not exceed Rs. 5000/- Rs.3/- 4. When the value of property of a public trust exceeds Rs. 5/- The fee shall be credited to the Consolidated Fund of the State.

19. Certificate of Registration :-

When a public trust is enrolled in the register of public trusts, a certificate in the following form shall be issued to the Trustee in token of registration. Such certificate shall be issued to the Trustee in token of registration and shall bear the office seal. FORM OF

FORM OF CERTIFICATE	
It is hereby certified that the Public Trust described below has, this day been duly registered under the Rajasthan Public Trust Act 1959 (42 of 1959) at the office of the Assistant Devasthan Commissioner -----Name of the public trust - -----Number in the register of Public Trusts -----Certificate issued to -----Given under my hand this -----day of -----2000	
SEAL----- -----	Signature-----
Dated-----	

20. Manner of inquiry for registration of Public Trust :-

1. On receipt of an application under Section 17 or upon an application made by any person having interest in a Public Trust, or on his own motion, the Assistant Commissioner shall - (a) fix a date for submitting objections by giving a public notice of the inquiry and invite all persons having interest in the Public Trust under enquiry to prefer within 60 days, objections, if any, in respect of such Trust; (b) On the date fixed for such objections if objections are preferred from any person having interest in the Public Trust, receive them and on that date or on any subsequent dates he may frmae issues and take the necessary evidence produced by the applicant and persons who have preferred objections ; (c) after giving them further opportunity to rebut their evidence, made any further inquiry as he may deem necessary ; (d) in case no objections are preferred within the prescribed period, hold the enquiry ex party ; and (e) on completion of the enquiry, record his findings with reasons thereof to the matters under enquiry. 2. Appearance : In an inquiry a party may appear in persons or by his recognized agent or by a legal practitioner duly appointed to act on his behalf. Provided that any such appearance shall, if the Assistant Commissioner so directs, be made by the party in person. 3. Mode of serving summons : (a) Summons for attendance of any person whether a party or witness at an inquiry or other proceedings shall be served through post or a process server. (b) The summons shall be deemed to have been duly served on the persons summoned - (i) If it is sent by registered post and an

acknowledgement or refusal thereof has been received, or (ii) If it is affixed at a conspicuous place in the house or locality in the presence of two witnesses on the refusal of acceptance by the concerned person, or (iii) If it is published in a newspaper having circulation in the locality. (c). No summons for the attendance of any witness shall be issued at the instance of a party to an enquiry or other proceedings under the Act, unless the party first deposits with the Commissioner or Assistant Commissioner, as the case may be, such sum as in his opinion is sufficient to defray the cost of traveling and other allowances payable to such witnesses. 4. Return of Documents : (a) Any person desirous of receiving back any document produced by him at the inquiry shall unless the document has been impounded, be entitled to received back the same if the proceeding is one in which the order made is not libel to be questioned by a suit in a court or if the time for filing the suit has elapsed without the suit having been filed or has been disposed of : Provided that a document may be returned at any time earlier than that prescribed by this rule if the person applying therefore delivers to the Assistant Commissioner or Commissioner, as the case may be, a certified copy to be substituted for the original and undertakes to produce the original, if required (b) An application for the return of document shall give the date and description of the document, the number of the proceeding in which and the date on which it was produced and the exhibit mark it bears, and on the return of a document, a receipt shall be given by the person receiving it. 5. Allowance to witnesses : (a) Allowance payable to witnesses summoned for any inquiry or other proceedings under the Act shall vary according to the status and circumstances. The Commissioner and Assistant Commissioner as the case may be, shall use their own discretion in fixing up the amount of payment to such witnesses. (b) the local witnesses may be paid conveyance allowance only which shall not exceed Rs. 1/- and shall not be lower than 50 p. (c) Outside witnesses may be paid reasonable amount of actual traveling and diet expenses.

21. Manner of Public notice for proposed inquiry :-

1. The Assistant Commissioner shall give a public notice of the inquiry proposed to be made under sub-section (1) of section 18 in Form 7 to : (a) the parties to the inquiry ; (b) the Trustee of the trust. 2. 3. A copy of such notice shall be published by affixture on the notice board of the office of the Assistant Commissioner and in the locality on a conspicuous place, where the trust property in question is situated. Such publication be deemed to be sufficient intimation to persons having any interest in the trust property. Where the trust property is situated in a city or in more than one district, a copy of the notice shall also be published in a news paper having circulation in the locality or in the Rajasthan Gazette.

22. Form and manner in which working trustee is to report changes :-

(a) The working trustee shall within the prescribed period report the occurred change or proposed change of entries to the Assistant Commissioner in Form 8. (b) The Assistant Commissioner shall, after necessary inquiry if any, shall cause the entries to be amended in accordance with the finding recorded in the register in Form No. 4.

23. Further inquiry by Assistant Commissioner :-

If as provided in section 24, it appears to the Assistant Commissioner that a particular relating to any public trust which was not the subject matter of the inquiry under section 13 or sub-section (2) of Section 23 has remained to be enquired into, he may conduct, further inquiry in the same manner as provided for in the rules for making first inquiry under Sub-section (1) of Section 18 and record his findings and make or amend entries in the register in accordance with the decision arrived at.

24. Book of entries under Sub-section (2) of Section 25 :-

The Book in which the particulars of the entries or amended entries are required to be entered under sub-section (2) of Section 25 shall be kept in Form 5.

CHAPTER 5

PART V

25. Application for previous sanction for certain transfer of trust properties :-

1. Every application for sanction under sub-section (2) of section 31 shall contain information on the following points - (i) reasons for transfer, (ii) how is the proposed transfer in the interest of the public trust, (iii) in the case of lease, the term of past leases, if any, (iv) whether instrument of trust contains any direction as to the transfer of such immovable property. 2. Such application shall be in Form 9.

CHAPTER 6

PART VI

26. Maintenance of accounts :-

The working trustee or manager of a public trust which has been registered under the Act shall maintain regular accounts in Form 10 and 11 in which the particulars of all the movable and immovable properties shall be entered.

27. Manner of annual audit of accounts :-

The trustee shall get the accounts audited annually by the auditor, who shall prepare a report relating to the accounts audited which shall in addition to information required by sub-section (2) of Section 34 also contain the following particulars. (a) Whether accounts are maintained regularly and in accordance with provisions of the Act and the Rules made there under. (b) whether receipt and disbursements are properly and correctly shown in the accounts. (c) whether the cash balance and vouchers in the custody of the manager or working trustee on the date of the audit were in agreement with the accounts. (d) whether all books, deeds, accounts, vouchers or other documents or record required by auditor were produced before him ; (e) whether in inventory certifies by the manager or working trustee, of the movable of the public trust has been maintained ; (f) whether the manner of working trustee or any other persons required by the auditor to appear before him, did so and furnished the necessary information required by him ; (g) whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust ; (h) the amount of outstanding for more than one year

and the amount written off, if any ; (i) whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 1000/- (j) whether quotations were invited for the purchases of articles exceeding Rs. 100/-. (k) whether any money of the public trust has been invested contrary to the provisions of Act ; (l) alienations, if any, of the immovable property contrary to the provisions of the Act which have come to the notice of the auditor ; (m) any special matter which the auditor may think fit or necessary to bring to the notice of the Assistant Commissioner.

28. Time for audit and submission of the audit report :-

1. The trustee shall get the accounts audited within six months of the date of balancing the accounts 2. In the office of the Assistant Commissioner, there shall be maintained a register of the audit reports received under section 31 in form 12

29. Power for audit :-

For the purpose of audit, the Assistant Commissioner may, whether of his own motion, or at the request of the auditor - 1. require any trustee or produce before the auditor of any book, deed, accounts, voucher, or other document or record necessary for the proper conduct of audit. 2. require any trustee or any person having the custody or control of or accountable for, any such book, deed, accounts, voucher or other documents or record to appear in person before the auditor. 3. require any trustee or any such person having the custody or control, or accountable for, any movable property belonging to the trust to produce such property for the inspection of the auditor and such information as may be necessary regarding the same.

30. Fee for special audit :-

1. The fee for special audit under sub-section (5) of section 33 shall be fixed by the Assistant Commissioner according to the circumstances of each case ; Provided that in no case shall such fee exceed two and half percent of the gross annual income of the public trust or be less than Rs. 25 2. Before a special audit is directed under sub-section (5) of section 33 the Assistant Commissioner may require the manager or working trustee concerned or the person moving the Assistant Commissioner for such special audit to deposit such amount as would in the opinion of Assistant Commissioner be sufficient to meet the cost thereof. 3. If such fee is required to be paid by a manager or working trustee, it shall be paid from the funds of the trust.

31. Budget :-

The working trustee of every public trust, the gross annual income of which exceeds thirty-six hundred rupees shall prepare and submit before the 31st December, in each year, a budget in Form 13 and 14 showing the estimated receipts and expenditures of the trust during the next financial year.

32. Inspection and copies :-

1. (a) Any person having interest in a public trust may apply to the Assistant Commissioner specifying such information as may be necessary for identifying the documents which is open to inspection under section 36 and shall be allowed to inspect any such document on payment of a fee at the rate of one

rupee per hour for each document to be inspected. (b) Such inspection shall be allowed during the office hours only subject to such supervision as the Assistant Commissioner may in each case direct. 2 (a) The fee for the supply of the certified copies of the documents which are open to inspection shall be four annas for every 100 words or fraction thereof. (b) Stamp paper will be supplied by the applicant. (c) Ordinarily the copies shall be given within a week (d) in urgent cases, the copies may be given within 24 hours on payment of double fees, provided the matter may not be lengthy as to cover more time

CHAPTER 7

PART- VII

33. Returns and Statements :-

The working trustee of a public trust shall furnish to the Assistant Commissioner the following returns and statements on the dates mentioned against each . - 1 Statement of yearly investment. yearly 1st April each year. 2 Statement of recovery of loans debts and advances etc. six monthly 15th Oct. and 15th April each year 3 Statement of income from rent of properties yearly These statements shall be submitted 4 Statement of Bhets to trust six monthly by those trusts whose gross annual 5 Statement of income and expenditure of the public trust yearly income exceeds Rs. 3,600/- 6 Statement of payment of dues and debts yearly

34. Manner of holding inquiry under section 49 (2) :-

If the Assistant Commissioner finds that there is a prima facie case for an enquiry under section 49, he shall- (a) fix a date for the inquiry and cause a notice to be served on the trustee or any other person concerned to appear on the date fixed ; (b) on the date fixed for such hearing or any subsequent date to which the hearing may be adjourned, allow them an opportunity to represent their case and to adduce evidence and make further inquiry as he may deem necessary ; and (c) on completion of the inquiry, record his findings and the reasons thereof, under sub-section (2) of section 49.

35. Conditions and restrictions in respect of acquisition and disposal of property by Committee of Management :-

Subject to the direction in the instrument of the trust or any direction given by the court or any provisions of the Act or any other law, the Committee of Management shall not - (a) mortgage any immovable property exceeding Rs. 2,000/- in value, without the permission of the Devasthan Commissioner ; (b) dispose of any immovable property exceeding Rs. 2,000/- in value otherwise than by public auction; or (c) acquire any immovable property exceeding Rs. 2,000/- in value without sanction of the Devasthan Commissioner Provided that the Committee of management for such public trust which vests in the Government or which is maintained at the expenses of the Government or which is managed directly by the State Government or which is under the superintendence of the Court of Wards shall exercise only such powers with respect to the above matter which the State Government may, by order, delegate

36. Manner of ascertaining the wishes of persons interested :-

1. For the purpose of ascertaining the wishes under sub-section (5) of section 53, of the persons interested, the State Government shall direct the Assistant Commissioner to issue a public notice in such manner as he may think proper, for inviting suggestions for the constitution of the Committee of management.
2. The Assistant Commissioner shall forward the suggestions so received along with his comments, to the State Government through the Commissioner.

37. Meeting of and procedure for committee of management :-

(i) A Committee of management shall meet atleast once in a month to discuss the affairs of the Trust. (ii) For the purpose of a meeting, one-third of the whole number of members shall constitute quorum. If there is no quorum the meeting shall be postponed to the next date. (iii) The decisions of the Committee of management shall be recorded in writing with signature of the Chairman appended thereto and such decisions shall form the record of the Committee. The Committee shall take all measures to implement their decisions. (iv) The Committee of management may, in writing, delegate all or any of their powers to the Chairman or any other member for conducting and facilitating the day to day work of the trust. (v) The Chairman shall be authorised to sign all letters and memoranda on behalf of the Committee of management and carry out day to day business. (vi) The Chairman of the Committee of management shall in advance inform of the members about time, date and place for meeting along with the agenda, if any. It shall be incumbent upon the Chairman or the members of the Committee of management to attend at least 50 % of the meetings in year.

38. Allowances to hereditary trustees :-

While determining and fixing the amount of allowance payable to any hereditary trustee of a public trust, the State Government shall also take into consideration the liabilities and other expenses of the trust, the net income thereof and the allowances received by such trustee in the past : Provided that no such allowance shall exceed 15 percent of the gross income.

CHAPTER 8

xxx

CHAPTER 9

PART IX

39. Election of member of a Committee under section 66 (2) :-

For the purpose of constituting a Committee, under sub-section (2) of section 66, the persons engaged in trade or business concerned in different towns charging or collecting Dharmada shall be called by the Assistant Commissioner of the region by giving a public notice of atleast fifteen days, and such persons shall in the presence of the Assistant Commissioner elect the members of the Committee by show of hands, for a period of five years. The members so elected shall forthwith in the presence of the Assistant Commissioner elect by show of hands one of the members as a Chairman of the Committee

40. Statement of Dharmada Account :-

The person charging or collecting Dharmada shall within 3 months from the close of his yearly accounts submit the account of Dharmada in Form 15.

41. Inquiry and audit :-

The Assistant Commissioner may for the purpose of verifying the correctness of the account of Dharmada under sub-section (4) of section 66, hold enquiry by calling the books of accounts of persons charging or collecting Dharmada and if he, thinks necessary, have them audited by any person whom he may appoint in this behalf and direct the expenses of such audit to be paid out of such account. A register of Dharmada in his region shall be maintained by the Assistant Commissioner in Form 16.

CHAPTER 10**PART X****42. Prescription of the form of appeals and the fees :-**

1. Every appeal under the provisions of the Act shall be preferred in the form of memorandum signed by the appellant or his pleader. The memorandum shall set forth concisely and under distinct head the ground of objections to the finding or order appealed from without any argument or narration, and such grounds shall be numbered consecutively 2. Such appeal shall be sent to the appellate authority either by registered post, or presented in person, or by a pleader within the period prescribed for such appeal and shall be accompanied with - a. a certified copy of the finding or order appealed from ; b. as many copies of the memoranda of appeals as are required for service upon parties whose rights or interest will be affected by any order that may be passed in such appeal. 3. The appellant shall deposit into the office of the appellate authority the cost of serving notice on all respondents at the rate of annas four per respondent. 4. The appeal shall be stamped with the court fee of Rs. 2/-