

20th February, 2024

Bills Introduced in Parliament in the Budget Session, 2024

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Bill No. XIX-C of 2024

**THE CONSTITUTION (SCHEDULED CASTES AND
SCHEDULED TRIBES) ORDERS (AMENDMENT) BILL, 2024**

(AS PASSED BY THE RAJYA SABHA)

A

BILL

*further to amend the Constitution (Scheduled Castes) Order, 1950 and the
Constitution (Scheduled Tribes) Order, 1950 to modify the list of Scheduled
Castes and Scheduled Tribes in relation to the State of Odisha.*

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of
India as follows:—

1. This Act may be called the Constitution (Scheduled Castes and Scheduled
Tribes) Orders (Amendment) Act, 2024.

Short title.

5 **2.** In this Act, unless the context otherwise requires,—

Definitions.

C.O. 19. (a) “Scheduled Castes Order” means the Constitution (Scheduled
Castes) Order, 1950;

C.O. 22. (b) “Scheduled Tribes Order” means the Constitution (Scheduled
Tribes) Order, 1950.

Amendment of
Scheduled
Castes Order.

3. The Scheduled Castes Order is hereby amended in the manner and to the extent specified in the First Schedule.

Amendment of
Scheduled
Tribes Order.

4. The Scheduled Tribes Order is hereby amended in the manner and to the extent specified in the Second Schedule.

THE FIRST SCHEDULE

(See section 3)

C.O. 19.

In the Constitution (Scheduled Castes) Order, 1950, in the Schedule, in PART XIII.—*Odisha*, entries 87 and 88 shall be omitted.

THE SECOND SCHEDULE

(See section 4)

C.O. 22.

In the Constitution (Scheduled Tribes) Order, 1950, in the Schedule, in PART XII.—*Orissa*,—

(a) for “PART XII.—*Orissa*”, the following shall be substituted, namely:—

“PART XII.—*Odisha*”;

(b) for entry 6, the following entry shall be substituted, namely:—

“6. Bhuiya, Bhuyan, Pauri Bhuyan, Paudi Bhuyan”;

(c) in entry 8, after “Tamaria Bhumij”, the following shall be inserted, namely:—

“, Tamodia Bhumij, Tamudia Bhumij, Tamundia Bhumij, Tamulia Bhumij, Tamadia Bhumij, Tamadia, Tamaria, Tamudia”;

(d) for entry 9, the following entry shall be substituted, namely:—

“9. Bhunjia, Chuktia Bhunjia”;

(e) in entry 13, after “Banda Paroja”, the following shall be inserted, namely:—

“, Banda Paraja, Bonda Paraja, Bondo, Bonda, Banda”;

(f) for entry 17, the following entry shall be substituted, namely:—

“17. Dharua, Dhuruba, Dhurva, Durua, Dhurua, Dhurava”;

(g) in entry 28, after “Kanwar”, the following shall be inserted, namely:—

“, Kaur, Kunwar, Kaonr, Kuanr, Konwar, Kuanar, Kaanr, Koanr, Kuanwar”;

(h) for entry 31, the following entry shall be substituted, namely:—

“31. Khond, Kond, Kandha, Kandha Kumbhar, Nanguli Kandha, Sitha Kandha, Kondh, Kui, Kui (Kandha), Buda Kondh, Bura Kandha, Desia Kandha, Dungaria Kondh, Kutia Kandha, Kandha Gauda, Muli Kondh, Malua Kondh, Pengo Kandha, Raja Kondh, Raj Khond”;

(i) in entry 47, after “Mankidi”, the following shall be inserted, namely:—

“, Mankidia”;

(j) in entry 53, after “Uran”, the following shall be inserted, namely:—

“, Uram, Oram, Uraon, Dhangara, Oraon Mudi”;

(k) in entry 55, after “Solia Paroja”, the following shall be inserted, namely:—

“, Bareng Jhodia Paroja, Penga Paroja, Pengu Paroja, Porja, Selia Paroja”;

(l) in entry 57, after “Rajuar”, the following shall be inserted, namely:—

“, Rajual, Rajuad”;

(m) in entry 59, after “Vesu Saora”, the following shall be inserted, namely:—

“, Saara”;

(n) after entry 62, the following entries shall be inserted, namely:—

“63. Muka Dora, Mooka Dora, Nuka Dora, Nooka Dora (in undivided Koraput district which includes Koraput, Nowrangapur, Rayagada and Malkangiri districts)

64. Konda Reddy, Konda Reddi”.

RAJYA SABHA

A

BILL

further to amend the Constitution (Scheduled Castes) Order, 1950 and the Constitution (Scheduled Tribes) Order, 1950 to modify the list of Scheduled Castes and Scheduled Tribes in relation to the State of Odisha.

(As passed by the Rajya Sabha)

AS PASSED BY THE RAJYA SABHA ON
THE 6TH FEBRUARY, 2024

Bill No. XX-C of 2024

THE CONSTITUTION (SCHEDULED TRIBES) ORDER
(AMENDMENT) BILL, 2024
(AS PASSED BY THE RAJYA SABHA)

A

BILL

further to amend the Constitution (Scheduled Tribes) Order, 1950 to modify the list of Scheduled Tribes in relation to the State of Andhra Pradesh.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

1. This Act may be called the Constitution (Scheduled Tribes) Order (Amendment) Act, 2024.

Short title.

Amendment of
Constitution
(Scheduled
Tribes) Order,
1950.

2. In the Constitution (Scheduled Tribes) Order, 1950, in the Schedule, in PART I.—; *Andhra Pradesh*,— C.O. 22.

(a) for entry 25, the following entry shall be substituted, namely:—

“25. Porja, Bondo Porja, Khond Porja, Parangiperja”;

(b) for entry 28, the following entry shall be substituted, namely:— 5

“28. Savaras, Kapu Savaras, Maliya Savaras, Konda Savaras, Khutto Savaras”.

RAJYA SABHA

A

BILL

further to amend the Constitution (Scheduled Tribes) Order, 1950 to modify the list of Scheduled Tribes in relation to the State of Andhra Pradesh.

(As passed by the Rajya Sabha)

Bill No. 18 of 2024

THE JAMMU AND KASHMIR LOCAL BODIES LAWS (AMENDMENT)
BILL, 2024

A

BILL

further to amend the Jammu and Kashmir Panchayati Raj Act, 1989 (IX of 1989), the Jammu and Kashmir Municipal Act, 2000 (XX of 2000) and the Jammu and Kashmir Municipal Corporation Act, 2000 (XXI of 2000).

WHEREAS the Legislative Assembly of the Union territory of Jammu and Kashmir is not in existence and proclamation made by the Government of India *vide* number S.O 3937 (E), dated the 31st October, 2019, in terms of section 73 of the Jammu and Kashmir Reorganisation Act, 2019 is in force;

34 of 2019.

AND WHEREAS in terms of the aforesaid Proclamation, the powers of the Legislature of the Union territory of Jammu and Kashmir shall be exercisable by or under the authority of Parliament.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Jammu and Kashmir Local Bodies Laws (Amendment) Act, 2024.

Short title and commencement.

5

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

AMENDMENTS TO THE JAMMU AND KASHMIR PANCHAYATI RAJ ACT, 1989

Amendment of section 2.

2. In section 2 of the Jammu and Kashmir Panchayati Raj Act, 1989 (hereafter in this Chapter referred to as the Panchayati Raj Act), in sub-section (1), after clause (l), the following clause shall be inserted, namely:—

Jammu and Kashmir Act IX of 1989.

‘(la) “Other Backward Classes” means the Other Backward Classes declared by the Government of the Union territory of Jammu and Kashmir from time to time in accordance with sub-clause (iii) of clause (o) of section 2 of the Jammu and Kashmir Reservation Act, 2004;’.

Substitution of section 2A.

3. For section 2A of the Panchayati Raj Act, the following section shall be substituted, namely:—

Jammu and Kashmir Act XIV of 2004.

‘2A. Throughout the Act, for the words “District Planning and Development Board” and “District Panchayat Officer” wherever they occur, the words “the District Development Council” and “Assistant Commissioner of Panchayat” shall respectively be substituted.’.

Construction of reference of certain expressions by certain other expressions.

Amendment of section 4.

4. In section 4 of the Panchayati Raj Act, in sub-section (3),—

(a) in the first proviso,—

(i) in clause (a), the word “and” occurring at the end shall be omitted;

(ii) for clause (b), the following clauses shall be substituted, namely:—

“(b) the Scheduled Tribes; and

(c) the Other Backward Classes;”;

(iii) in the long line, after the words “or of the Scheduled Tribes in that Panchayat area”, the words “or of the Other Backward Classes in that Panchayat area” shall be inserted;

(b) in the second proviso,—

(i) in clause (a), for the words “or, as the case may be, the Scheduled Tribes,” the words “or the Scheduled Tribes or the Other Backward Classes, as the case may be,” shall be substituted;

(ii) in clause (b), for the words “and the Scheduled Tribes”, the words “the Scheduled Tribes and the Other Backward Classes” shall be substituted.

Amendment of section 27.

5. In section 27 of the Panchayati Raj Act, in sub-section (3),—

(a) in the first proviso,—

(i) in clause (a), the word “and” occurring at the end shall be omitted;

(ii) for clause (b), the following clauses shall be substituted, namely:—

“(b) the Scheduled Tribes; and

(c) the Other Backward Classes;”;

(iii) in the long line, after the words “or of the Scheduled Tribes in that district”, the words “or of the Other Backward Classes in that district” shall be inserted;

(b) in the second proviso,—

(i) in clause (a), for the words “or, as the case may be, the scheduled tribes,” the words “or the Scheduled Tribes or the Other Backward Classes, as the case may be,” shall be substituted;

5 (ii) in clause (b), for the words “or the Scheduled Tribes”, the words “or the Scheduled Tribes or the Other Backward Classes” shall be substituted.

6. In section 36A of the Panchayati Raj Act, for sub-sections (2) and (3), the following sub-sections shall be substituted, namely:—

Amendment of section 36A.

10 “(2) The salary, allowance and other conditions of service of the State Election Commissioner shall be such as the Lieutenant Governor may, by rules, determine:

15 Provided that if a person who, immediately before the date of assuming office as the State Election Commissioner is in receipt of or has received or has become entitled to receive a pension, other than a disability pension, in respect of any previous service under the Government of India or under the Government of a State or under the Government of a Union territory, his pay in respect of service as State Election Commissioner shall be reduced—

20 (a) by the amount of that pension; and

(b) if he had, before assuming office, received, in lieu of a portion of the pension due to him in respect of such previous service, the commuted value thereof, by the amount of that portion of the pension.

25 (3) The travelling allowance, provision of rent-free accommodation, conveyance facilities, medical facilities available to a person at the time of retirement or at the time of his appointment as State Election Commissioner, so far as may be, shall be admissible to him.

30 (4) The power to grant or refuse leave to the State Election Commissioner and to revoke or curtail leave granted to him, shall vest in the Lieutenant Governor.”.

7. For section 36B of the Panchayati Raj Act, the following section shall be substituted, namely:—

Substitution of section 36B.

35 “36B. The State Election Commissioner shall not be removed from his office except in like manner and on the like ground as a Judge of a High Court and the conditions of service of the State Election Commissioner shall not be varied to his disadvantage after his appointment.”.

Removal of State Election Commissioner.

8. In section 36D of the Panchayati Raj Act, in sub-section (2),—

Amendment of section 36D.

40 (a) for the opening portion “The Commission shall have power to”, the opening portion “The Commission referred to in sub-section (1) shall” shall be substituted;

(b) in clause (b), for the words “give such directions”, the words “by order give such directions” shall be substituted;

(c) in clause (c), for the word “delegate”, the words “by order, delegate, subject to such restrictions mentioned therein,” shall be substituted.

45 9. In section 39 of the Panchayati Raj Act, after clause (iii), the following clause shall be inserted, namely:—

Amendment of section 39.

“(iv) such other grounds as may be determined by the State Election Commission.”.

Amendment of
section 45A.

10. In section 45A of the Panchayati Raj Act,—

(a) in sub-section (4),—

(i) in clause (a), the word “and” occurring at the end shall be omitted;

(ii) for clause (b), the following clauses shall be substituted, 5
namely:—

“(b) for the Scheduled Tribes; and

(c) for the Other Backward Classes,”;

(iii) in the long line, after the words “or of the Scheduled Tribes
in the district”, the words “or of the Other Backward Classes in the 10
district” shall be inserted;

(b) in sub-section (5), for the words “or, as the case may be, the
Scheduled Tribes,” the words “or the Scheduled Tribes or the Other
Backward Classes, as the case may be,” shall be substituted;

(c) in sub-section (6), for the words “Scheduled Castes and the 15
Scheduled Tribes”, the words “Scheduled Castes, the Scheduled Tribes and
the Other Backward Classes” shall be substituted.

CHAPTER III

AMENDMENTS TO THE JAMMU AND KASHMIR MUNICIPAL ACT, 2000

Construction of
reference of
certain
expressions by
certain other
expressions.

Amendment of
section 2.

**11. Throughout the Jammu and Kashmir Municipal Act, 2000, (hereafter in 20
this Chapter referred to as the Municipal Act), for the words "Chief Electoral
Officer" and "Backward Classes", wherever they occur, the words "State Election
Commission" and "Other Backward Classes" shall respectively be substituted.**

Jammu and
Kashmir Act
XX of 2000.

12. In section 2 of the Municipal Act,—

(a) clause (1) shall be omitted; 25

(b) after clause (27), the following clause shall be inserted, namely;—

‘(27a) “Other Backward Classes” means the Other Backward
Classes declared by the Government of the Union territory of Jammu and
Kashmir from time to time in accordance with sub-clause (iii) of clause (o)
of section 2 of the Jammu and Kashmir Reservation Act, 2004;’; 30

(c) after clause (29b), the following clause shall be inserted, namely:—

‘(29bb) “State Election Commission” means the Commission
constituted under section 36 of the Jammu and Kashmir Panchayati
Raj Act, 1989;’. 35

Jammu and
Kashmir Act
XIV of 2004.

Jammu and
Kashmir Act
IX of 1989.

Amendment of
section 11A.

13. In section 11A of the Municipal Act,— 35

(a) in sub-section (1), for the words “the Scheduled Castes and the
Scheduled Tribes”, the words “the Scheduled Castes, the Scheduled Tribes
and the Other Backward Classes” shall be substituted;

(b) in sub-section (2), for the words “the Scheduled Castes or the
Scheduled Tribes”, the words “the Scheduled Castes or the Scheduled 40
Tribes or the Other Backward Classes” shall be substituted;

(c) in sub-section (3), for the words “the Scheduled Castes and the
Scheduled Tribes”, the words “the Scheduled Castes, the Scheduled Tribes
and the Other Backward Classes” shall be substituted;

(d) in sub-section (3A), for the words “Scheduled Caste or Scheduled Tribe Certificate”, the words “Scheduled Caste or Scheduled Tribe or Other Backward Class Certificate” shall be substituted; and;

(e) for sub-section (4), the following sub-section shall be substituted, namely,—

“(4) The State Election Commissioner shall be the competent authority for the purposes of this section.”.

14. In section 282 of the Municipal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

Amendment of section 282.

“(2) The Commission referred to in sub-section (1) shall—

(i) require any person, including an officer or an employee of the Government of the Union territory of Jammu and Kashmir, subject to any privilege which may be claimed by that person under any law for the time being in force in the Union territory of Jammu and Kashmir, to furnish information on any matter which, in the opinion of the Commission, may be useful for or relevant to the subject of enquiry;

(ii) by order, give such directions to the officers and employees of the Government of the Union territory of Jammu and Kashmir, or any other statutory body or society as it considers necessary to ensure smooth and efficient conduct of elections under this Act;

(iii) by order, delegate, subject to such restrictions mentioned therein, any of its powers to such officers and employees of the Government of the Union territory of Jammu and Kashmir;

(iv) determine and delimit the municipalities in accordance with the provisions of this Act;

(v) regulate its own procedure, including the fixing of time and place of its sittings; and

(vi) exercise such other powers as may be determined by the Government of the Union territory of Jammu and Kashmir, from time to time.”.

15. After section 282 of the Municipal Act, the following section shall be inserted, namely:—

Insertion of new section 282A.

“282A. Sections 36, 36A, 36B, 36C, 37 and section 39 of the Panchayati Raj Act [as amended by the Jammu and Kashmir Local Bodies Laws (Amendment) Act, 2024] shall, *mutatis mutandis*, apply to this Act.”.

Application of certain provisions of Jammu and Kashmir Panchayati Raj Act, 1989.

CHAPTER IV

AMENDMENTS TO THE JAMMU AND KASHMIR MUNICIPAL CORPORATION ACT, 2000

16. Throughout the Jammu and Kashmir Municipal Corporation Act, 2000 (hereafter in this Chapter referred to as the Municipal Corporation Act) for the words “Chief Electoral Officer” and “Backward Classes”, wherever they occur, the words “State Election Commission” and “Other Backward Classes” shall respectively be substituted.

Construction of reference of certain expressions by certain other expressions.

17. In section 2 of the Municipal Corporation Act,—

Amendment of section 2.

(a) clause (1) shall be omitted;

(b) clause (6) shall be omitted;

(c) after clause (37), the following clause shall be inserted, namely:—

‘(37a) “Other Backward Classes” means the Other Backward Classes declared by the Government of the Union territory of Jammu and Kashmir from time to time in accordance with sub-clause (iii) of clause (o) of section 2 of the Jammu and Kashmir Reservation Act, 2004;’;

5 Jammu and
Kashmir Act
XIV of 2004.

(d) after clause (59), the following clause shall be inserted, namely:—

‘(59a) “State Election Commission” means the Commission constituted under section 36 of the Jammu and Kashmir Panchayati Raj Act, 1989.’.

Jammu and
Kashmir Act
IX of 1989.

Insertion of new
section 9A.

18. After section 9 of the Municipal Corporation Act, the following section shall be inserted, namely:— 10

Application of
certain
provisions of
Jammu and
Kashmir
Panchayati Raj
Act, 1989 and
Jammu and
Kashmir
Municipal Act,
2000.

“9A. Sections 36, 36A, 36B, 36C, 37 and section 39 of the Panchayati Raj Act and sub-section (2) of section 282 of the Municipal Act [as amended by the Jammu and Kashmir Local Bodies Laws (Amendment) Act, 2024] shall, *mutatis mutandis*, apply to this Act.”. 15

Amendment of
section 10A.

19. In section 10A of the Municipal Corporation Act,—

(a) in sub-section (1), for the words “the Scheduled Castes and the Scheduled Tribes”, the words “the Scheduled Castes, the Scheduled Tribes and the Other Backward Classes” shall be substituted;

(b) in sub-section (2), for the words “the Scheduled Castes or the Scheduled Tribes”, the words “the Scheduled Castes or the Scheduled Tribes or the Other Backward Classes” shall be substituted; 20

(c) in sub-section (3), for the words “the Scheduled Castes and the Scheduled Tribes”, the words “the Scheduled Castes, the Scheduled Tribes and the Other Backward Classes” shall be substituted; 25

(d) in sub-section (3A), for the words “Scheduled Caste or Scheduled Tribe Certificate”, the words “Scheduled Caste or Scheduled Tribe or Other Backward Class Certificate” shall be substituted; and

(e) for sub-section (4), the following sub-section shall be substituted, namely:— 30

“(4) The State Election Commissioner shall be the competent authority for the purpose of this section.”.

STATEMENT OF OBJECTS AND REASONS

The Jammu and Kashmir Local Bodies Laws (Amendment) Bill, 2024 seeks to amend certain provisions of the Jammu and Kashmir Panchayati Raj Act, 1989, the Jammu and Kashmir Municipal Act, 2000 and the Jammu and Kashmir Municipal Corporation Act, 2000 (the Acts) in consonance with the provisions of the Part IX and Part IXA of the Constitution.

2. Part IX and Part IXA of the Constitution relates to “the Panchayats” and “the Municipalities”. Clause (6) of articles 243D and 243T of the Constitution empowers the Legislature of a State to make provision for reservation of seats in any “Panchayat” and “Municipality” in favour of backward classes of citizens. However, the Acts of the Union territory of Jammu and Kashmir has no provision for reservation of seats for “Other Backward Classes” in the Panchayats and the Municipalities.

3. According to articles 243K and 243ZA of the Constitution, the superintendence, direction and control of the preparation of electoral rolls for, and the conduct of all elections to the Panchayats and Municipalities is vested in a “State Election Commission” consisting of a “State Election Commissioner”. The similar provision was incorporated in the Jammu and Kashmir Panchayati Raj Act, 1989. However, as per Municipal laws of the Union territory of the Jammu and Kashmir the conduct of all elections to the Municipalities and Municipal Corporations lies with “the Chief Electoral Officer” of Jammu and Kashmir.

4. Proviso to clause (2) of article 243K of the Constitution envisages that the State Election Commissioner shall not be removed from his office except in like manner and on the like grounds as a Judge of a High Court and the conditions of service of the State Election Commissioner shall not be varied to his disadvantage after his appointment. But, section 36B of the Jammu and Kashmir Panchayati Raj Act, 1989 provides that the State Election Commissioner shall not be removed from his office except by an order made by the Lieutenant Governor on the ground of proved misbehaviour or incapacity after an inquiry conducted by a sitting or a retired judge of the High Court, on a reference made to him by the Lieutenant Governor. The provisions pertaining to State Election Commissioner in the Jammu and Kashmir Panchayati Raj Act, 1989 are at variance with the provisions of the Constitution.

5. In order to provide reservation to the “Other Backward Classes” in the Panchayats and the Municipalities in the Union territory of Jammu and Kashmir and to bring consistency in the local bodies laws of the Union territory of Jammu and Kashmir with the provisions of the Constitution, it has become necessary to amend certain provisions of the Acts and to introduce a Bill in Parliament, namely, the Jammu and Kashmir Local Bodies Laws (Amendment) Bill, 2024. With this, justice will be ensured to the citizens of Other Backward Classes of Jammu and Kashmir for the first time after 75 years of independence.

6. The Bill seeks to achieve the above objectives.

NEW DELHI;

AMIT SHAH.

The 2nd February, 2024.

FINANCIAL MEMORANDUM

The Jammu and Kashmir Local Bodies Laws (Amendment) Bill, 2024, if enacted, would not involve any expenditure either recurring or non-recurring from and out of the Consolidated fund of India.

ANNEXURE

EXTRACTS FROM THE JAMMU AND KASHMIR PANCHAYATI RAJ ACT, 1989

(Act No. IX OF 1989)

* * * * *

2. (1) In this Act, unless the context otherwise requires,—

Definitions.

* * * * *

(1) "Naib-Sarpanch" means the Naib-Sarpanch of the Halqa Panchayat;

* * * * *

2A. Throughout the Act, for "District Planning and Development Board" wherever then occur substitute "the District Development Council".

Substitution of certain expressions.

* * * * *

CHAPTER II

Halqa Panchayat

4. (1) * * * * *

Establishment and constitution of Halqa Panchayat.

(3) Every Halqa Panchayat shall consist of such number of Panches not less than seven and not more than eleven excluding the sarpanch as the prescribed authority may, from time to time, fix in this behalf:

Provided that the sarpanch and panch seats shall be reserved for—

- (a) the Scheduled Castes; and
- (b) the scheduled Tribes,

in every Halqa Panchayat and the number of sarpanch and panch seats so reserved shall bear, as nearly as may be, the same proportion to the total number of panch seats to be filled by direct election in that panchayat as the population of Scheduled Castes in that Panchayat area or of the Scheduled Tribe in that Panchayat area bears to the total population in that area and such sarpanch and panch seats may be allotted by rotation to different constituencies in a Halqa Panchayat in such manner and by such authority as may be prescribed:

Provided further that—

(a) not less than one-third of the total number of sarpanch and panch seats reserved under above proviso shall be reserved for women belonging to the Scheduled Castes or, as the case may be, the Scheduled Tribes;

(b) not less than one-third (including the number of sarpanch and panch seats reserved for women belonging to Scheduled Castes and the Scheduled Tribes) of the total number of seats to be filled by direct election in every Panchayat shall be reserved for women and such seats may be allotted by rotation to different constituencies in a Panchayat by such authority and in such manner as may be prescribed:

* * * * *

CHAPTER VI

Block Development Council

27. (1) * * * * *

Constitution of Block Development Council.

(3) The Block Development Council shall consists of—

- (i) a Chairperson;
- (ii) all Sarpanches of Halqa Panchayats falling within the Block:

Provided that the offices of the Chairpersons of Block Development Councils shall be reserved for—

- (a) the Scheduled Castes; and
- (b) the Scheduled Tribes,

in every district and the number of seats so reserved shall bear, as nearly as may be, the same proportion to the total number of offices of Chairpersons to be filled by direct election in that district as the population of the Scheduled Castes in that district, or of the Scheduled Tribes in that district, bears to the total population in that district and such offices may be allotted by rotation to different Block Development Council Constituencies in a district in such manner and by such authority as may be prescribed:

Provided further that—

(a) not less than one-third of the total number of offices of Chairpersons reserved under the above proviso shall be reserved for women belonging to the scheduled castes or, as the case may be, the scheduled tribes; and

(b) not less than one-third of the total number of offices of Chairpersons to be filled by direct election in the district shall be reserved for women (including the number of offices of Chairpersons of Block Development Councils reserved for women belonging to scheduled castes or scheduled tribes) and such offices may be allotted by rotation to different constituencies in a district by such authority and in such manner as may be prescribed.

* * * * *

36A. (1) * * * * * *

Term of office and other conditions of service of State Election Commissioner.

(2) On ceasing to hold office, the State Election Commissioner shall be ineligible for, reappointment to that office or, any other assignment or appointment to any office under the Government of India or under the Government of any State.

(3) The salary, allowance and other conditions of the State Election Commissioner shall be such as may be prescribed from time to time:

Provided that if the State Election Commissioner is at the time of his appointment eligible for, or in receipt of, a pension in respect of any previous service, his salary in respect of service as State Election Commissioner shall be reduced,—

- (a) by the amount of that pension; and
- (b) if he has before such appointment received, *in lieu* of a portion of the pension due to him in respect of such previous service, the commuted value thereof, by the amount of that amount of pension.

Removal of the State Election Commissioner.

36B. (1) Subject to the provisions of sub-section (3), the State Election Commissioner shall not be removed from his office except by an order made by the Lieutenant Governor on the ground of proved misbehaviour or incapacity after an enquiry conducted by a sitting or a retired judge of the High Court, on a reference made to him by the Lieutenant Governor.

(2) The Lieutenant Governor may suspend from office, and if necessary prohibit also from attending the office during inquiry, the State Election Commissioner in respect of whom a reference has been made to the Inquiry Officer under sub-section (1) until the Lieutenant Governor has passed orders on receipt of the report of the Inquiry Officer on such reference.

(3) Notwithstanding anything in sub-section (1), the Lieutenant Governor may by order remove from office the State Election Commissioner, if he:—

(a) is adjudged as insolvent; or

(b) engages during the term of his office in any employment outside the duties of his office; or

(c) is unfit to continue in his office by reason of his infirmity of mind or body; or

(d) is convicted and sentenced to imprisonment for offence which involves moral turpitude.

* * * * *

36D. (1) * * * * *

Powers of the State Election Commission.

(2) The Commission shall have the power to—

* * * * *

(b) give such directions to the officers and employees of the Government of the union territory of Jammu and Kashmir or the Panchayat Raj Institutions or any other statutory body or society as it considers necessary to ensure smooth and efficient conduct of elections under this Act;

(c) delegate any of its powers to such officers and employees of the Government of the union territory of Jammu and Kashmir, as it may deem necessary;

* * * * *

39. A Person shall be disqualified for registration in an electoral roll if he,—

Disqualification for registration in an electoral roll.

* * * * *

(iii) has not attained age of 18 years.

* * * * *

CHAPTER XI

District Planning and Development Board

45A. (1)* * * * *

Constitution of District Development Council.

(4) Seats to be filled by direct election shall be reserved in the District Development Council—

(a) for the Scheduled Castes; and

(b) for the Scheduled Tribes, and the number of seats to be filled by direct election so reserved shall bear, as nearly as may be, the same proportion to the total number of seats to be filled by direct election in the District Development Council as the population of the Scheduled Castes in the district or of the Scheduled Tribes in the district bears to the total population of the district.

(5) Not less than one-third of the total number of seats reserved under sub-section (4) shall be reserved for women belonging to the Scheduled Castes or, as the case may be, the Scheduled Tribes.

(6) One-third (including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes) of the total number of seats to be filled by direct election in every District Development Council shall be reserved for women.

* * * * *

EXTRACTS FROM THE JAMMU AND KASHMIR MUNICIPAL ACT, 2000
(Act No. XX OF 2000)

* * * * *

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) “backward classes” means such classes of citizens other than scheduled castes and scheduled tribes as may be identified and notified for the purposes of reservation for appointments or posts in the services under the Government;

* * * * *

(27) “occupier” includes any person, for the time being paying or liable to pay, to the owner the rent or any portion of the rent of the land or building in respect of which the word is used or damages on account of the occupation of such land or building, and also an owner living in or otherwise using, his own land or building and also a rent-free tenant;

* * * * *

(29-b) “Special Tribunal” means the Special Tribunal constituted under section 4 of the Jammu and Kashmir Special Tribunal Act, 1988;

* * * * *

Reservation of seats for certain categories.

11-A. (1) Seats shall be reserved for the Scheduled Castes and the Scheduled Tribes in every Municipality in proportion to the total population of the Scheduled Castes and Scheduled Tribes in the Municipal Area and such seats may be allotted by rotation to different constituencies in a Municipality.

(2) Not less than one-third of the total number of seats reserved under sub-section (1) shall be reserved for women belonging to the Scheduled Castes or the Scheduled Tribes, as the case may be.

(3) Not less than one-third (including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes) of the total number of seats to be filled by direct election in the Municipality shall be reserved for women and such seats may be allotted by rotation to different constituencies in the Municipality.

(3-A) A person who becomes a member or an office bearer of a Municipality on the basis of a false Scheduled Caste or Scheduled Tribe Certificate, shall be disqualified from the date on which it is found that he had become such member or office bearer on the basis of such false caste certificate and shall continue to be disqualified for further period of six years.

(4) The Deputy Commissioner concerned or the Chief Electoral Officer, as the Government may appoint in this behalf, shall be the competent authority for purposes of this Act.

* * * * *

Chief Electoral Officer.

282. (1)* * * * *

(2) The Commission shall frame its own rules and lay its own procedure.

* * * * *

EXTRACTS FROM THE JAMMU AND KASHMIR MUNICIPAL CORPORATION
ACT, 2000

(Act No. XXI OF 2000)

* * * * *

2. In this Act, unless the context otherwise requires:—

Definitions.

(1) "backward classes" means such classes of citizens other than scheduled castes and scheduled tribes, as may be identified and notified for the purpose of reservation for appointments or posts in the services under the Government;

* * * * *

(6) "Chief Electoral Officer" means the Chief Electoral Officer;

* * * * *

(37) "offensive matter" includes animal carcasses, kitchen or stable refuse, dung, dirt and putrid or putrefying substances, other than sewage;

* * * * *

(59) "Special Tribunal" means the Tribunal constituted under section 4 of the Jammu and Kashmir Special Tribunal Act, 1988;

* * * * *

10-A. (1) Seats shall be reserved for the Scheduled Castes and the Scheduled Tribes in every Corporation in proportion to the total population of the Scheduled Castes and Scheduled Tribes in the area falling under the Municipal Corporation and such seats may be allotted by rotation to different constituencies in a Corporation.

Reservation of
seats for certain
categories.

(2) Not less than one-third of the total number of seats reserved under sub-section (1) shall be reserved for women belonging to the Scheduled Castes or the Scheduled Tribes, as the case may be.

(3) Not less than one-third (including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes) of the total number of seats to be filled by direct election in the Corporation shall be reserved for women and such seats may be allotted by rotation to different constituencies in the Corporation.

(3-A) A person who becomes a member or an office bearer of a Corporation on production of a false Scheduled Caste or Scheduled Tribe Certificate, shall be disqualified from the date on which it is found that he had become such member or office bearer on the basis of such false caste certificate and shall continue to be disqualified for further period of six years.

(4) The Deputy Commissioner concerned or the Chief Electoral Officer, as the Government may appoint in this behalf, shall be the competent authority for purposes of this Act.

* * * * *

LOK SABHA

A

BILL

further to amend the Jammu and Kashmir Panchayati Raj Act, 1989 (IX of 1989), the Jammu and Kashmir Municipal Act, 2000 (XX of 2000) and the Jammu and Kashmir Municipal Corporation Act, 2000 (XXI of 2000).

(Shri Amit Shah, Minister of Home Affairs and Cooperation)

Bill No. 15-C of 2024

THE PUBLIC EXAMINATIONS (PREVENTION OF UNFAIR
MEANS) BILL, 2024

A

BILL

*to prevent unfair means in the public examinations and to provide for matters
connected therewith or incidental thereto.*

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of
India as follows:—

CHAPTER I

PRELIMINARY

5 **1.** (1) This Act may be called the Public Examinations (Prevention of Unfair
Means) Act, 2024.

Short title and
commencement.

(2) It shall come into force on such date as the Central Government may, by
notification in the Official Gazette, appoint.

Definitions.

2. (1) In this Act, unless the context otherwise requires,—

(a) “candidate” means a person who has been granted permission by the public examination authority to appear in public examination and includes a person authorised to act as a scribe on his behalf in the public examination;

(b) “communication device” shall have the same meaning assigned to it in clause (ha) of sub-section (1) of section 2 of the Information Technology Act, 2000; 5 21 of 2000.

(c) “competent authority” shall mean the Ministry or a Department of the Central Government administratively concerned with the public examination authority; 10

(d) “computer network”, “computer resource” and “computer system” shall have the meanings respectively assigned to them in clauses (j), (k) and (l) of sub-section (1) of section 2 of the Information Technology Act, 2000; 21 of 2000.

(e) “conduct of public examination” shall include all the procedures, processes and activities, as may be prescribed, for being adopted for the conduct of public examination; 15

(f) “institution” means any agency, organisation, body, association of persons, business entity, company, partnership or single proprietorship firm, by whatever name it may be called, which is other than the public examination authority and the service provider engaged by such authority. 20

Explanation.—For the purposes of this clause, it is clarified that “company” includes a company as defined in clause (20) of section 2 of the Companies Act, 2013; or a limited liability partnership firm as defined in clause (n) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008; 18 of 2013. 25 7 of 2009.

(g) “notification” means a notification published in the Official Gazette and the expression “notify” shall be construed accordingly;

(h) “organised crime” means an unlawful activity committed by a person or a group of persons indulging in unfair means in collusion and conspiracy to pursue or promote a shared interest for wrongful gain in respect of a public examination; 30

(i) “person associated with a service provider” means a person who performs services for or on behalf of such service provider irrespective of whether such person is an employee or an agent or a subsidiary of such service provider, as the case may be; 35

(j) “prescribed” means prescribed by rules made under this Act;

(k) “public examination” means any examination conducted by the public examination authority, as specified in the Schedule, or conducted by such other authority as may be notified by the Central Government;

(l) “public examination authority” means an authority as specified by the Central Government by a notification, from time to time for conducting the public examinations; 40

(m) “public examination centre” means such premises, which is selected by the service provider or otherwise selected by the public examination authority, to be used for conduct of public examination and which, amongst others, may include any school, computer centre, institution, any building or part thereof and the same shall include the entire periphery and land appurtenant thereto which may be used for security and other related reasons for conduct of the public examinations; and 45

(n) “service provider” means any agency, organisation, body, association of persons, business entity, company, partnership or single proprietorship firm, including its associates, sub-contractors and provider of support of any computer resource or any material, by whatever name it may be called, which is engaged by the public examination authority for conduct of public examination.

(2) Words and expressions used herein but not defined and defined under any other law for the time being in force, shall have the same meanings as assigned to them in those laws.

CHAPTER II

UNFAIR MEANS AND OFFENCES

3. The unfair means relating to the conduct of a public examination shall include any act or omission done or caused to be done by any person or group of persons or institutions, and include but not be restricted to, any of the following acts for monetary or wrongful gain—

Unfair means.

- (i) leakage of question paper or answer key or part thereof;
- (ii) participating in collusion with others to effect leakage of question paper or answer key;
- (iii) accessing or taking possession of question paper or an Optical Mark Recognition response sheet without authority;
- (iv) providing solution to one or more questions by any unauthorised person during a public examination;
- (v) directly or indirectly assisting the candidate in any manner unauthorisedly in the public examination;
- (vi) tampering with answer sheets including Optical Mark Recognition response sheets;
- (vii) altering the assessment except to correct a *bona fide* error without any authority;
- (viii) willful violation of norms or standards set up by the Central Government for conduct of a public examination on its own or through its agency;
- (ix) tampering with any document necessary for short-listing of candidates or finalising the merit or rank of a candidate in a public examination;
- (x) deliberate violation of security measures to facilitate unfair means in conduct of a public examination;
- (xi) tampering with the computer network or a computer resource or a computer system;
- (xii) manipulation in seating arrangements, allocation of dates and shifts for the candidates to facilitate adopting unfair means in examinations;
- (xiii) threatening the life, liberty or wrongfully restraining persons associated with the public examination authority or the service provider or any authorised agency of the Government; or obstructing the conduct of a public examination;
- (xiv) creation of fake website to cheat or for monetary gain; and
- (xv) conduct of fake examination, issuance of fake admit cards or offer letters to cheat or for monetary gain.

Conspiracy for unfair means.

4. No person or group of persons or institutions shall collude or conspire to facilitate indulgence in any such unfair means.

Disruption to conduct public examination.

5. (1) No person, who is not entrusted or engaged with the work pertaining to the public examination or conduct of public examination or who is not a candidate, shall enter the premises of the examination centre, with intent to disrupt the conduct of the public examination. 5

(2) No person authorised, engaged or entrusted with the duties to conduct public examination shall, before the time fixed for opening and distribution of question papers—

(a) open, leak or possess or access or solve or seek assistance to solve such question paper or any portion or a copy thereof in unauthorised manner for monetary or wrongful gain; 10

(b) give any confidential information or promise to give such confidential information to any person, where such confidential information is related to or in reference to such question paper for monetary or wrongful gain. 15

(3) No person, who is entrusted or engaged with any work pertaining to public examination shall, except where he is authorised in furtherance of his duties so to do, reveal or cause to be revealed or make known to any other person any information or part thereof which has come to his knowledge for any undue advantage or wrongful gain. 20

Other offences.

6. If any person or group of persons or institution commits any unfair means or offence under sections 3, 4 and section 5, the service provider shall forthwith report the offence to the concerned police authorities and also inform the public examination authority:

Provided that if the service provider resorts to unfair means and commits the offence or is involved in facilitating an offence, the public examination authority shall report the same to the concerned police authorities. 25

No premises other than examination centre shall be used for public examination.

7. It shall be an offence for the service provider or any person associated with the service provider to cause any premises, other than the examination centre, authorised by the public examination authority, to be alternatively used for the purpose of holding public examination, without the written approval of the public examination authority: 30

Provided that nothing contained in this section shall be an offence where any change in the examination centre without prior consent of the public examination authority is due to any *force majeure*. 35

Offences in respect of service providers and other persons.

8. (1) Any person, including the person associated with a service provider, shall be deemed to have committed an offence if he individually or in collusion with any other person or group of persons or institutions assists any person or group of persons or institutions in any manner unauthorisedly in the conduct of public examination. 40

(2) Service provider or any person associated with it shall be deemed to have committed an offence if he fails to report incidence of any unfair means or commission of any offence.

(3) Where an offence committed by a service provider is, *prima facie*, established during investigation to have been committed with the consent or connivance of any director, manager, secretary or other officer of such service provider, such person shall also be liable to be proceeded against: 45

Provided that nothing contained in this sub-section shall render any such person liable to any punishment under the Act, if he proves, that the offence was committed without his knowledge and that he exercised all due diligence to prevent the commission of such offence. 50

CHAPTER III

PUNISHMENT FOR OFFENCES

9. All offences under this Act, shall be cognizable, non-bailable and non-compoundable.

Cognizable offences.

5 **10.** (1) Any person or persons resorting to unfair means and offences under this Act, shall be punished with imprisonment for a term not less than three years but which may extend to five years and with fine up to ten lakh rupees. In case of default of payment of fine, an additional punishment of imprisonment shall be imposed, as per the provisions of the Bharatiya Nyaya Sanhita, 2023:

Punishment for offences under this Act.

45 of 2023.

45 of 2023.
45 of 1860.

10 Provided that until the Bharatiya Nyaya Sanhita, 2023 is brought into force, the provisions of the Indian Penal Code, shall be applicable in place of the said Act.

15 (2) The service provider shall also be liable to be punished with imposition of a fine up to one crore rupees and proportionate cost of examination shall also be recovered from such service provider and he shall also be barred from being assigned with any responsibility for the conduct of any public examination for a period of four years.

20 (3) Where it is established during the investigation that offence under this Act has been committed with the consent or connivance of any Director, Senior Management or the persons in-charge of the service provider firm, he shall be liable for imprisonment for a term not less than three years but which may extend to ten years and with fine of one crore rupees. In case of default of payment of fine, an additional punishment of imprisonment shall be imposed as per the provisions of the Bharatiya Nyaya Sanhita, 2023:

45 of 2023.

45 of 2023.
45 of 1860.

25 Provided that until the Bharatiya Nyaya Sanhita, 2023 is brought into force, the provisions of the Indian Penal Code, shall be applicable in place of the said Act.

30 (4) Nothing contained in this section shall render any such person liable to any punishment under the Act, if he proves, that the offence was committed without his knowledge and that he exercised all due diligence to prevent the commission of such offence.

35 **11.** (1) If a person or a group of persons including the examination authority or service provider or any other institution commits an organised crime, he shall be punished with imprisonment for a term not less than five years but which may extend to ten years and with fine which shall not be less than one crore rupees. In case of default of payment of fine, an additional punishment of imprisonment shall be imposed as per the provisions of the Bharatiya Nyaya Sanhita, 2023:

Organised crimes.

45 of 2023.

45 of 2023.
45 of 1860.

40 Provided that until the Bharatiya Nyaya Sanhita, 2023 is brought into force, the provisions of the Indian Penal Code, shall be applicable in place of the said Act.

(2) If an institution is involved in committing an organised crime, its property shall be subjected to attachment and forfeiture and proportionate cost of examination shall also be recovered from it.

CHAPTER IV

INQUIRY AND INVESTIGATION

45 **12.** (1) An officer not below the rank of Deputy Superintendent of Police or Assistant Commissioner of Police shall investigate any offence under this Act.

Officers empowered to investigate.

(2) Notwithstanding anything contained in sub-section (1), the Central Government shall have the powers to refer the investigation to any Central Investigating Agency.

CHAPTER V

MISCELLANEOUS

Members, officers and employees of public examination authority to be public servants.	<p>13. The Chairperson, Members, officers and other employees of the public examination authority shall be deemed, when acting or purporting to act in pursuance of any of the provisions of this Act, to be public servants within the meaning of the Bharatiya Nyaya Sanhita, 2023:</p> <p>Provided that until the Bharatiya Nyaya Sanhita, 2023 is brought into force, the provisions of the Indian Penal Code, shall be applicable in place of the said Act.</p>	5 45 of 2023. 45 of 2023. 45 of 1860.
Protection of action taken in good faith by any public servant.	<p>14. No suit, prosecution or other legal proceedings under this Act, shall lie against any public servant, in respect of anything which is done in good faith or intended to be done in the discharge of his official functions or in exercise of his powers:</p> <p>Provided that the public servants in the service of any public examination authority shall be subject to administrative action in terms of service rules of such public examination authority:</p> <p>Provided further that nothing shall prevent proceeding against such public servants where, <i>prima facie</i> case exists for establishing commission of an offence under this Act.</p>	10
Provisions of this Act to be in addition to other laws.	<p>15. The provisions of this Act shall be in addition to, and not in derogation of, any other law for the time being in force:</p> <p>Provided that the provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law in force.</p>	20
Power to make rules.	<p>16. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.</p> <p>(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—</p> <p style="padding-left: 20px;">(a) to lay down procedures, processes and activities for being adopted for conduct of the public examination;</p> <p style="padding-left: 20px;">(b) any other matter which is to be or may be prescribed.</p>	25 30
Laying of rules.	<p>17. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session, immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall, thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.</p>	35 40
Power to remove difficulties.	<p>18. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions within three years, not inconsistent with the provisions of this Act, as appear to it to be necessary for removal of difficulty.</p> <p>(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.</p>	45

CHAPTER VI

AMENDMENT TO THE CRIMINAL LAW (AMENDMENT) ORDINANCE, 1944

19. In the Criminal Law (Amendment) Ordinance, 1944, in the Schedule,
after serial number 5 and entries relating thereto, the following serial number and
5 entries shall be inserted, namely:—

Amendment of
Ordinance 38 of
1944.

"6. An offence punishable under the Public Examinations (Prevention
of Unfair Means) Act, 2024."

THE SCHEDULE

[See section 2 (k)]

ANY EXAMINATION CONDUCTED BY—

1. Union Public Service Commission.
2. Staff Selection Commission. 5
3. Railway Recruitment Boards.
4. Institute of Banking Personnel Selection.
5. Ministries or Departments of the Central Government and their attached and subordinate offices for recruitment of staff.
6. National Testing Agency. 10
7. Such other authority as may be notified by the Central Government.

LOK SABHA

A

BILL

to prevent unfair means in the public examinations and to provide for matters connected therewith or incidental thereto.

(As passed by Lok Sabha)

Bill No. XVIII-C of 2024

THE WATER (PREVENTION AND CONTROL OF
POLLUTION) AMENDMENT BILL, 2024

(AS PASSED BY THE RAJYA SABHA)

A

BILL

further to amend the Water (Prevention and Control of Pollution) Act, 1974.

6 of 1974.

WHEREAS in pursuance of clause (1) of article 252 of the Constitution, the Water (Prevention and Control of Pollution) Act, 1974 had been passed by Parliament;

AND WHEREAS it is considered necessary to make certain amendments thereto for decriminalising and rationalising minor offences to further enhance trust-based governance for ease of living and doing business;

AND WHEREAS in pursuance of clause (1) of article 252 of the Constitution read with clause (2) thereof, resolutions have been passed by the Legislative Assemblies of the States of Himachal Pradesh and Rajasthan to the effect that the said Act should be amended by an Act of Parliament for the purposes hereinafter appearing.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Water (Prevention and Control of Pollution) Amendment Act, 2024.

Short title,
application and
commencement.

(2) It applies, in the first instance, to the whole of the States of Himachal Pradesh and Rajasthan and the Union territories; and it shall apply to such other State which adopts this Act by resolution passed in that behalf under clause (1) of article 252 of the Constitution read with clause (2) thereof.

(3) It shall come into force, at once in the States of Himachal Pradesh and Rajasthan and the Union territories, and in any other State which adopts this Act under clause (1) of article 252 of the Constitution read with clause (2) thereof on the date of such adoption.

Amendment of section 4.

2. In section 4 of the Water (Prevention and Control of Pollution) Act, 1974 (hereinafter referred to as the principal Act), in sub-section (2), in clause (a), after the words "State Government", the words "in such manner as may be prescribed by the Central Government" shall be inserted.

6 of 1974.

Amendment of section 5.

3. In section 5 of the principal Act, in sub-section (9), after the word "prescribed", the words "by the Central Government" shall be inserted.

Amendment of section 25.

4. In section 25 of the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

"Provided that the Central Government may in consultation with the Central Board, by notification in the Official Gazette, exempt certain categories of industrial plants from the provisions of this sub-section."

Insertion of new section 27A.

5. After section 27 of the principal Act, the following section shall be inserted, namely:—

Power to issue guidelines.

"27A. (1) Notwithstanding anything in this Act, the Central Government in consultation with the Central Board, may, by notification in the Official Gazette, issue guidelines on the matters relating to the grant, refusal or cancellation of consent by any State Board for establishment of any industry, operation or process, or treatment and disposal system or to bringing into use of a new or altered outlet including the mechanism for time-bound disposal of the application made under section 25 or period of validity of such consent.

(2) Every State Board, in discharge of its functions for the purposes of grant, refusal or cancellation of consent under section 25 or section 27 shall act in accordance with the guidelines issued under sub-section (1)."

Substitution of new sections 41 and 41A for section 41.

6. For section 41 of the principal Act, the following sections shall be substituted, namely:—

Failure to comply with provisions of section 20 or directions issued thereunder.

"41. (1) Whoever contravenes or does not comply with the directions given under sub-section (2) or sub-section (3) of section 20, within such time as may be specified in the direction, shall, in respect of each such contravention or non-compliance, be liable to pay a penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees.

(2) Where any person continues contravention or non-compliance under sub-section (1), he shall be liable to pay an additional penalty of ten thousand rupees every day during which such contravention continues.

5	<p>41A. (1) Whoever contravenes or does not comply with any order or direction issued under clause (c) of sub-section (1) of section 32 or any direction issued by a court under sub-section (2) of section 33 or any direction issued under section 33A, shall, in respect of each such contravention or non-compliance, be liable to pay the penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees.</p>	<p>Failure to comply with provisions of section 32, or directions issued under section 33 or section 33A.</p>
10	<p>(2) Where any person continues contravention or non-compliance under sub-section (1), he shall be liable to pay an additional penalty of ten thousand rupees every day during which such contravention continues.”.</p>	
	<p>7. In section 42 of the principal Act,—</p>	<p>Amendment of section 42.</p>
	<p>(a) in sub-section (1), for the long line, the following long line shall be substituted, namely:—</p>	
15	<p>“shall be liable to pay penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees.”;</p>	
	<p>(b) for sub-section (2), the following sub-section shall be substituted, namely:—</p>	
20	<p>“(2) Where any person continues contravention or non-compliance under sub-section (1), he shall be liable to pay an additional penalty of ten thousand rupees every day during which such contravention continues.”.</p>	
	<p>8. For sections 43 and 44 of the principal Act, the following sections shall be substituted, namely:—</p>	<p>Substitution of new sections for sections 43 and 44.</p>
25	<p>“43. Whoever contravenes the provisions of section 24, shall be liable to pay the penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees and where such contravention continues, he shall be liable to pay an additional penalty of ten thousand rupees every day during which such contravention continues.</p>	<p>Penalty for contravention of provisions of section 24.</p>
30	<p>44. Where for the purpose of grant of a consent in pursuance of the provisions of section 25 or section 26, the use of a meter or gauge or other measure or monitoring device is required and such device is used for the purposes of those provisions, any person who knowingly or wilfully alters or interferes with that device so as to prevent it from monitoring or measuring correctly shall be liable to pay penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees.”.</p>	<p>Penalty for contravention of section 25 or section 26.</p>
35	<p>9. Section 45 of the principal Act shall be omitted.</p>	<p>Omission of section 45.</p>
	<p>10. For section 45A of the principal Act, the following sections shall be substituted, namely:—</p>	<p>Substitution of new sections 45A to 45E for section 45A.</p>
40	<p>‘45A. If any person contravenes any of the provisions of this Act or any order or direction issued thereunder, for which no penalty has been provided for in this Act, shall be liable to pay the penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees, and where such contravention continues, he shall be liable to pay an additional penalty which may extend to ten thousand rupees for every day during which such contravention continues.</p>	<p>Penalty for contravention of certain provisions of Act.</p>
45	<p>45B. (1) The Central Government, for the purposes of determining the penalties under the provisions of this Act shall appoint an officer not below the rank of Joint Secretary to the Government of India or a Secretary to the</p>	<p>Adjudicating officer.</p>

State Government to be the adjudicating officer, to hold an inquiry and to impose the penalty in the manner, as may be prescribed:

Provided that the Central Government may appoint as many adjudicating officers as may be required.

(2) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for or relevant to the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has contravened the provisions of this Act, he may determine such penalty as he thinks fit under the provisions of this Act:

Provided that no such penalty shall be imposed without giving the person concerned an opportunity of being heard in the matter.

(3) The amount of penalty imposed under the provisions of sections 41, 41A, 42, 43, 44, 45A and 48, shall be in addition to the liability to pay relief or compensation under section 15 read with section 17 of the National Green Tribunal Act, 2010. 19 of 2010.

Appeal.

45C. (1) Any person aggrieved by the order passed by the adjudicating officer under section 45B may prefer an appeal to the National Green Tribunal established under section 3 of the National Green Tribunal Act, 2010. 19 of 2010.

(2) Every appeal under sub-section (1) shall be filed within sixty days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved person.

(3) The National Green Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, confirming, modifying or setting aside the order appealed against.

(4) Where an appeal is preferred against any order of the adjudicating officer under sub-section (1), such appeal shall not be entertained by the Tribunal unless such person has deposited with the Tribunal ten per cent. of the amount of the penalty imposed by the adjudicating officer.

Penalty amount to be credited to Environmental Protection Fund.

45D. Where an adjudicating officer imposes penalty or additional penalty, as the case may be, under the provisions of this Act, the amount of such penalty shall be credited to the Environmental Protection Fund established under section 16 of the Environment (Protection) Act, 1986. 29 of 1986.

Offences for failure to comply with provisions of section 25 or 26 and for failure to pay penalty.

45E. (1) Whoever fails to comply with the provisions of section 25 or section 26, in respect of each such failure, shall be punishable with imprisonment for a term which shall not be less than one year and six months but which may extend to six years and with fine, and in case the failure continues, with an additional fine which may extend to fifty thousand rupees for every day during which such failure continues after the conviction for the first such failure.

(2) If the failure referred to in sub-section (1) continues beyond a period of one year after the date of conviction, the offender shall be punishable with imprisonment for a term which shall not be less than two years but which may extend to seven years and with fine.

(3) Where any person fails to pay the penalty or the additional penalty, as the case may be, imposed under the provisions of this Act within ninety days of such imposition, he shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to twice the amount of the penalty or additional penalty so imposed or with both.

(4) Where any offence under sub-section (1) or sub-section (2) or sub-section (3) has been committed by a company, every person who, at the time the offence was committed, was directly in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of such offence and he shall be liable to be proceeded against and punished accordingly:

Provided that nothing in this sub-section shall render any such person liable to any punishment provided in sub-section (1) or sub-section (2) or sub-section (3), if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(5) Notwithstanding anything in sub-section (4), where an offence has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also have deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” includes body corporate, firm, trust, society and any other association of individuals;

(b) “director”, includes director of the company, partner of the firm, members of the society or trust or member of any association of individuals, as the case may be.’

11. Section 47 of the principal Act shall be omitted.

12. For section 48 of the principal Act, the following section shall be substituted, namely:—

“48. (1) Where contravention of any provision of this Act has been committed by any Department of the Central Government or State Government, the Head of the Department shall be liable to pay the penalty equal to one month of his basic salary:

Provided that such Head of the Department shall not be liable for such contravention, if he proves that the contravention was committed without his knowledge or instructions or that he exercised all due diligence to prevent such contravention.

(2) Where any contravention under sub-section (1) is attributable to any neglect on the part of, any officer, other than the Head of the Department, such officer shall be liable to pay the penalty equal to one month of his basic salary:

Provided that such officer shall not be liable for the contravention, if he proves that he exercised all due diligence to avoid such contravention.”

13. In section 49 of the principal Act, in sub-section (1), after clause (a), the following clause shall be inserted, namely:—

“(aa) the adjudicating officer or any officer authorised by him in this behalf; or”.

Omission of section 47.

Substitution of new section for section 48.

Penalty for contravention by Government Department.

Amendment of section 49.

Amendment of
section 63.

14. In section 63 of the principal Act, in sub-section (2),—

(i) after clause (a), the following clause shall be inserted, namely:—

“(aa) the manner of nomination of the chairman of the State Board and the terms and conditions of service of the chairman of the State Board under clause (a) of sub-section (2) of section 4 and under sub-section (9) of section 5;”;

(ii) after clause (m), the following clause shall be inserted, namely:—

“(ma) the manner of holding inquiry and imposing penalties by the adjudicating officer under section 45B;”.

Amendment of
section 64.

15. In section 64 of the principal Act, in sub-section (2), in clause (e), for the words, brackets and figures “the chairman and the member-secretary of the State Board under sub-section (9) of section 5 and”, the words “the member-secretary of the State Board” shall be substituted.

RAJYA SABHA

A

BILL

further to amend the Water (Prevention and Control of Pollution) Act, 1974.

(As passed by the Rajya Sabha)

RS-P&PS-GB(E)—015—06.02.2024

Bill No. 19 of 2024

THE APPROPRIATION (VOTE ON ACCOUNT) BILL, 2024

A

BILL

to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 2024-25.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (Vote on Account) Act, 2024.

5 2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of sixty-one lakh fifty-eight thousand eight hundred two crore and forty-four lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2024-25.

Short title.

Withdrawal of Rs. 6158802,44,00,000 from and out of the Consolidated Fund of India for the financial year 2024-25.

Appropriation.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Construction of references to Ministries or Departments in the Schedule.

4. Reference to the Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 6th September, 2021 5 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as constituted from time to time.

THE SCHEDULE
(See sections 2, 3 and 4)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
1	Department of Agriculture and Farmers Welfare	Revenue	92577,56,00,000	..	92577,56,00,000
		Capital	3985,00,000	..	3985,00,000
2	Department of Agricultural Research and Education.....	Revenue	4967,29,00,000	..	4967,29,00,000
		Capital	3,25,00,000	..	3,25,00,000
3	Atomic Energy.....	Revenue	8448,35,00,000	1,63,00,000	8449,98,00,000
		Capital	6677,63,00,000	..	6677,63,00,000
4	Ministry of Ayush	Revenue	1543,23,00,000	..	1543,23,00,000
		Capital	3,65,00,000	..	3,65,00,000
5	Department of Chemicals and Petrochemicals	Revenue	57,01,00,000	..	57,01,00,000
		Capital	93,00,000	..	93,00,000
6	Department of Fertilisers.	Revenue	70053,00,00,000	..	70053,00,00,000
		Capital	1,50,00,000	..	1,50,00,000
7	Department of Pharmaceuticals.	Revenue	1703,62,00,000	..	1703,62,00,000
		Capital	53,00,000	..	53,00,000
8	Ministry of Civil Aviation.....	Revenue	940,75,00,000	..	940,75,00,000
		Capital	17,59,00,000	..	17,59,00,000
9	Ministry of Coal.....	Revenue	383,48,00,000	..	383,48,00,000
		Capital	92,00,000	..	92,00,000
10	Department of Commerce	Revenue	1633,26,00,000	21,00,000	1633,47,00,000
		Capital	24,68,00,000	..	24,68,00,000
11	Department for Promotion of Industry and Internal Trade	Revenue	2151,95,00,000	..	2151,95,00,000
		Capital	585,16,00,000	..	585,16,00,000
12	Department of Posts.....	Revenue	18480,68,00,000	83,00,000	18481,51,00,000
		Capital	807,33,00,000	..	807,33,00,000
13	Department of Telecommunications	Revenue	16031,48,00,000	..	16031,48,00,000
		Capital	38732,29,00,000	..	38732,29,00,000
14	Department of Consumer Affairs.....	Revenue	122,29,00,000	..	122,29,00,000
		Capital	27,63,00,000	..	27,63,00,000
15	Department of Food and Public Distribution	Revenue	91098,37,00,000	..	91098,37,00,000
		Capital	20851,47,00,000	..	20851,47,00,000
16	Ministry of Cooperation	Revenue	494,30,00,000	..	494,30,00,000
		Capital	42,00,000	..	42,00,000
17	Ministry of Corporate Affairs	Revenue	265,40,00,000	..	265,40,00,000
		Capital	22,96,00,000	..	22,96,00,000
18	Ministry of Culture	Revenue	1279,55,00,000	..	1279,55,00,000
		Capital	79,17,00,000	..	79,17,00,000
19	Ministry of Defence (Civil)	Revenue	17373,43,00,000	46,00,000	17373,89,00,000
		Capital	4294,10,00,000	18,75,00,000	4312,85,00,000
20	Defence Services (Revenue)	Revenue	120659,25,00,000	43,72,00,000	120702,97,00,000
21	Capital Outlay on Defence Services.....	Capital	71615,65,00,000	51,01,00,000	71666,66,00,000
22	Defence Pensions.	Revenue	62168,24,00,000	51,00,000	62168,75,00,000
23	Ministry of Development of North Eastern Region...	Revenue	850,28,00,000	..	850,28,00,000
		Capital	1608,05,00,000	..	1608,05,00,000
24	Ministry of Earth Sciences.....	Revenue	821,45,00,000	..	821,45,00,000
		Capital	382,64,00,000	..	382,64,00,000
25	Department of School Education and Literacy.....	Revenue	53280,98,00,000	..	53280,98,00,000
		Capital	32,00,000	..	32,00,000

1 No. of Vote	2 Services and purposes	3			
		Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
26	Department of Higher Education.....	Revenue	26380,50,00,000	..	26380,50,00,000
		Capital	2,94,00,000	..	2,94,00,000
27	Ministry of Electronics and Information Technology...	Revenue	8808,54,00,000	..	8808,54,00,000
		Capital	242,09,00,000	..	242,09,00,000
28	Ministry of Environment, Forests and Climate Change.	Revenue	1591,89,00,000	..	1591,89,00,000
		Capital	38,85,00,000	..	38,85,00,000
29	Ministry of External Affairs.....	Revenue	12857,43,00,000	1,00,000	12857,44,00,000
		Capital	2948,57,00,000	..	2948,57,00,000
30	Department of Economic Affairs.	Revenue	5019,54,00,000	..	5019,54,00,000
		Capital	33421,55,00,000	..	33421,55,00,000
31	Department of Expenditure.....	Revenue	171,95,00,000	..	171,95,00,000
		Capital	38,11,00,000	..	38,11,00,000
32	Department of Financial Services.	Revenue	1159,67,00,000	..	1159,67,00,000
		Capital	25,82,00,000	..	25,82,00,000
33	Department of Public Enterprises.....	Revenue	10,80,00,000	..	10,80,00,000
		Capital	29,00,000	..	29,00,000
34	Department of Investment and Public Asset Management (DIPAM).....	Revenue	20,11,00,000	..	20,11,00,000
		Capital	61,00,000	..	61,00,000
35	Department of Revenue.....	Revenue	68878,13,00,000	..	68878,13,00,000
		Capital	171,40,00,000	..	171,40,00,000
36	Direct Taxes.....	Revenue	4243,29,00,000	..	4243,29,00,000
		Capital	547,90,00,000	..	547,90,00,000
37	Indirect Taxes.....	Revenue	16810,86,00,000	..	16810,86,00,000
		Capital	1276,21,00,000	..	1276,21,00,000
38	Indian Audit and Accounts Department.	Revenue	2451,24,00,000	120,35,00,000	2571,59,00,000
		Capital	73,23,00,000	2,59,00,000	75,82,00,000
	CHARGED.—Interest Payments.....	Revenue	..	515141,90,00,000	515141,90,00,000
	CHARGED.—Repayment of Debt.....	Capital	..	3615925,55,00,000	3615925,55,00,000
41	Pensions.....	Revenue	32208,75,00,000	183,33,00,000	32392,08,00,000
42	Transfers to States.....	Revenue	14909,42,00,000	55157,57,00,000	70066,99,00,000
		Capital	54166,67,00,000	14166,67,00,000	68333,34,00,000
43	Department of Fisheries.....	Revenue	1068,96,00,000	..	1068,96,00,000
		Capital	7,92,00,000	..	7,92,00,000
44	Department of Animal Husbandry and Dairying.....	Revenue	1955,65,00,000	..	1955,65,00,000
		Capital	99,03,00,000	..	99,03,00,000
45	Ministry of Food Processing Industries.....	Revenue	2559,77,00,000	..	2559,77,00,000
		Capital	2,56,00,000	..	2,56,00,000
46	Department of Health and Family Welfare.	Revenue	42832,07,00,000	..	42832,07,00,000
		Capital	1813,18,00,000	..	1813,18,00,000
47	Department of Health Research.....	Revenue	1306,36,00,000	..	1306,36,00,000
		Capital	36,00,000	..	36,00,000
48	Ministry of Heavy Industries.....	Revenue	2803,00,00,000	..	2803,00,00,000
		Capital	75,00,000	..	75,00,000
49	Ministry of Home Affairs.....	Revenue	2235,75,00,000	..	2235,75,00,000
		Capital	153,21,00,000	..	153,21,00,000
50	Cabinet.....	Revenue	483,03,00,000	..	483,03,00,000
		Capital	37,35,00,000	..	37,35,00,000
51	Police.....	Revenue	54723,78,00,000	4,91,00,000	54728,69,00,000
		Capital	4957,76,00,000	2,32,00,000	4960,08,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
52	Andaman and Nicobar Islands.....	Revenue Capital	2430,59,00,000 194,64,00,000	1,00,000 ..	2430,60,00,000 194,64,00,000
53	Chandigarh.....	Revenue Capital	2229,90,00,000 252,08,00,000	211,20,00,000 20,83,00,000	2441,10,00,000 272,91,00,000
54	Dadra and Nagar Haveli and Daman and Diu.....	Revenue Capital	682,25,00,000 423,44,00,000	682,25,00,000 423,44,00,000
55	Ladakh.....	Revenue Capital	1205,04,00,000 1281,73,00,000	1205,04,00,000 1281,73,00,000
56	Lakshadweep.....	Revenue Capital	499,90,00,000 132,13,00,000	499,90,00,000 132,13,00,000
57	Transfers to Delhi.....	Revenue	486,67,00,000	..	486,67,00,000
58	Transfers to Jammu and Kashmir.....	Revenue	15532,39,00,000	..	15532,39,00,000
59	Transfers to Puducherry.....	Revenue	1362,08,00,000	..	1362,08,00,000
60	Ministry of Housing and Urban Affairs.....	Revenue Capital	21084,57,00,000 13308,70,00,000	57,55,00,000 20,88,00,000	21142,12,00,000 13329,58,00,000
61	Ministry of Information and Broadcasting.....	Revenue Capital	1796,71,00,000 16,18,00,000	1796,71,00,000 16,18,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation.....	Revenue Capital	12371,57,00,000 167,24,00,000	12371,57,00,000 167,24,00,000
63	Department of Drinking Water and Sanitation.....	Revenue Capital	32247,74,00,000 63,00,000	32247,74,00,000 63,00,000
64	Ministry of Labour and Employment.....	Revenue Capital	5200,78,00,000 20,66,00,000	5200,78,00,000 20,66,00,000
65	Law and Justice.....	Revenue Capital	3804,68,00,000 33,55,00,000	3804,68,00,000 33,55,00,000
66	Election Commission.....	Revenue Capital	168,47,00,000 6,60,00,000	168,47,00,000 6,60,00,000
	CHARGED.— <i>Supreme Court of India</i>	Revenue Capital	190,23,00,000 12,06,00,000	190,23,00,000 12,06,00,000
68	Ministry of Micro, Small and Medium Enterprises.....	Revenue Capital	8979,11,00,000 245,03,00,000	8979,11,00,000 245,03,00,000
69	Ministry of Mines.....	Revenue Capital	1091,66,00,000 23,05,00,000	1091,66,00,000 23,05,00,000
70	Ministry of Minority Affairs.....	Revenue Capital	1364,79,00,000 1,56,00,000	1364,79,00,000 1,56,00,000
71	Ministry of New and Renewable Energy.....	Revenue Capital	10982,73,00,000 7,27,00,000	10982,73,00,000 7,27,00,000
72	Ministry of Panchayati Raj.....	Revenue Capital	483,83,00,000 9,35,00,000	483,83,00,000 9,35,00,000
73	Ministry of Parliamentary Affairs.....	Revenue Capital	24,88,00,000 1,79,00,000	24,88,00,000 1,79,00,000
74	Ministry of Personnel, Public Grievances and Pensions	Revenue Capital	869,47,00,000 107,88,00,000	8,04,00,000 10,59,00,000	877,51,00,000 118,47,00,000
	CHARGED.— <i>Central Vigilance Commission</i>	Revenue Capital	20,70,00,000 68,00,000	20,70,00,000 68,00,000
76	Ministry of Petroleum and Natural Gas.....	Revenue Capital	5960,41,00,000 6420,00,00,000	5960,41,00,000 6420,00,00,000
77	Ministry of Planning.....	Revenue Capital	367,10,00,000 7,90,00,000	367,10,00,000 7,90,00,000

1 No. of Vote	2 Services and purposes	3			
		Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
78	Ministry of Ports, Shipping and Waterways.....	Revenue Capital	692,76,00,000 501,22,00,000	692,76,00,000 501,22,00,000
79	Ministry of Power.....	Revenue Capital	8862,16,00,000 215,76,00,000	8862,16,00,000 215,76,00,000
	<i>CHARGED.—Staff, Household and Allowances of the President.....</i>	Revenue Capital	<i>45,04,00,000 15,04,00,000</i>	<i>45,04,00,000 15,04,00,000</i>
81	Lok Sabha.....	Revenue Capital	371,14,00,000 44,57,00,000	<i>65,00,000</i> ..	371,79,00,000 44,57,00,000
82	Rajya Sabha.....	Revenue Capital	173,25,00,000 6,53,00,000	<i>1,10,00,000</i> ..	174,35,00,000 6,53,00,000
83	Secretariat of the Vice-President.....	Revenue Capital	4,71,00,000 13,00,000	4,71,00,000 13,00,000
	<i>CHARGED.—Union Public Service Commission.....</i>	Revenue Capital	<i>190,86,00,000 8,98,00,000</i>	<i>190,86,00,000 8,98,00,000</i>
85	Ministry of Railways.....	Revenue Capital	145817,92,00,000 182859,82,00,000	<i>186,25,00,000 191,65,00,000</i>	146004,17,00,000 183051,47,00,000
86	Ministry of Road Transport and Highways.....	Revenue Capital	9195,35,00,000 169826,15,00,000	.. <i>2,50,00,000</i>	9195,35,00,000 169828,65,00,000
87	Department of Rural Development.....	Revenue Capital	117734,19,00,000 1,73,00,000	117734,19,00,000 1,73,00,000
88	Department of Land Resources.....	Revenue Capital	2144,68,00,000 42,00,000	2144,68,00,000 42,00,000
89	Department of Science and Technology.....	Revenue Capital	3319,05,00,000 26,88,00,000	3319,05,00,000 26,88,00,000
90	Department of Biotechnology.....	Revenue	941,13,00,000	..	941,13,00,000
91	Department of Scientific and Industrial Research.....	Revenue Capital	3511,89,00,000 71,00,000	3511,89,00,000 71,00,000
92	Ministry of Skill Development and Entrepreneurship...	Revenue Capital	2539,70,00,000 46,00,00,000	2539,70,00,000 46,00,00,000
93	Department of Social Justice and Empowerment.....	Revenue Capital	5616,08,00,000 25,43,00,000	5616,08,00,000 25,43,00,000
94	Department of Empowerment of Persons with Disabilities	Revenue Capital	510,03,00,000 50,00,000	510,03,00,000 50,00,000
95	Department of Space.....	Revenue Capital	3114,43,00,000 2319,64,00,000	<i>25,00,000 17,00,000</i>	3114,68,00,000 2319,81,00,000
96	Ministry of Statistics and Programme Implementation..	Revenue Capital	2253,69,00,000 18,74,00,000	2253,69,00,000 18,74,00,000
97	Ministry of Steel	Revenue Capital	135,08,00,000 61,00,000	135,08,00,000 61,00,000
98	Ministry of Textiles	Revenue Capital	2422,38,00,000 7,98,00,000	2422,38,00,000 7,98,00,000
99	Ministry of Tourism	Revenue Capital	1022,13,00,000 74,00,000	1022,13,00,000 74,00,000
100	Ministry of Tribal Affairs	Revenue Capital	3314,90,00,000 13,26,00,000	<i>2088,51,00,000</i> ..	5403,41,00,000 13,26,00,000
101	Ministry of Women and Child Development	Revenue Capital	11078,67,00,000 1,41,00,000	11078,67,00,000 1,41,00,000
102	Ministry of Youth Affairs and Sports	Revenue Capital	1431,60,00,000 2,70,00,000	1431,60,00,000 2,70,00,000
	TOTAL:		1954696,35,00,000	<i>4204106,09,00,000</i>	6158802,44,00,000

STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114(1) of the Constitution of India, read with article 116 thereof, to provide for the appropriation from and out of the Consolidated Fund of India of the moneys required to meet the expenditure charged on the Consolidated Fund of India and the grants made in advance by the Lok Sabha in respect of the estimated expenditure of the Central Government for a part of the financial year 2024-25.

NIRMALA SITHARAMAN.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE
CONSTITUTION OF INDIA

[D.O. No. 2(27)-B(D)/2023, dated 2.2.2024 from Smt. Nirmala Sitharaman, Minister of Finance and Corporate Affairs addressed to the Secretary-General, Lok Sabha]

The President, having been informed of the subject matter of the Appropriation (Vote on Account) Bill, 2024 to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 2024-25 recommends, under article 117(1) and (3) of the Constitution of India read with article 116(2) thereof, the introduction and consideration of the Appropriation (Vote on Account) Bill, 2024 in the Lok Sabha.

LOK SABHA

A
BILL

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 2024-25.

(Smt. Nirmala Sitharaman, Minister of Finance and Corporate Affairs)

Bill No. 20 of 2024

THE APPROPRIATION BILL, 2024

A

BILL

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2023-24.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation Act, 2024.

5 2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two lakh two hundred ninety-nine crore and fifty-four lakh only towards defraying the several charges which will come in course of payment during the financial year 2023-24 in respect of the services specified in column 2 of the Schedule.

Short title.

Issue of Rs.
200299,54,00,000
out of the
Consolidated
Fund of India for
the financial
year 2023-24.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3			
		Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
1	Department of Agriculture, Cooperation and Farmers Welfare.....	Revenue	100868,51,00,000	..	100868,51,00,000
		Capital	39,02,00,000	..	39,02,00,000
2	Department of Agricultural Research and Education....	Revenue	151,41,00,000	..	151,41,00,000
3	Atomic Energy.....	Revenue	1450,64,00,000	..	1450,64,00,000
		Capital	192,32,00,000	..	192,32,00,000
4	Ministry of AYUSH.....	Revenue	1,00,000	..	1,00,000
5	Department of Chemicals and Petrochemicals.....	Revenue	104,26,00,000	..	104,26,00,000
		Capital	399,95,00,000	..	399,95,00,000
6	Department of Fertilizers.....	Revenue	3000,00,00,000	..	3000,00,00,000
7	Department of Pharmaceuticals.....	Revenue	64,25,00,000	..	64,25,00,000
8	Ministry of Civil Aviation.....	Revenue	2,00,000	..	2,00,000
		Capital	79,69,00,000	..	79,69,00,000
10	Department of Commerce.....	Revenue	659,87,00,000	..	659,87,00,000
11	Department for Promotion of Industry and Internal Trade..	Revenue	2,00,000	..	2,00,000
12	Department of Posts.....	Revenue	1,00,000	..	1,00,000
		Capital	183,75,00,000	..	183,75,00,000
13	Department of Telecommunications.....	Revenue	1,00,000	..	1,00,000
		Capital	96,85,00,000	..	96,85,00,000
14	Department of Consumer Affairs.....	Revenue	17,87,00,000	..	17,87,00,000
15	Department of Food and Public Distribution.....	Revenue	9383,48,00,000	..	9383,48,00,000
		Capital	26,56,00,000	..	26,56,00,000
18	Ministry of Culture.....	Revenue	35,50,00,000	..	35,50,00,000
		Capital	1,00,000	..	1,00,000
19	Ministry of Defence (Civil).....	Revenue	1209,81,00,000	95,00,000	1210,76,00,000
		Capital	621,96,00,000	..	621,96,00,000
20	Defence Services (Revenue).....	Revenue	13938,71,00,000	7,90,00,000	13946,61,00,000
21	Capital Outlay on Defence Services.....	Capital	1,00,000	28,87,00,000	28,88,00,000
22	Defence Pensions.....	Revenue	3890,88,00,000	..	3890,88,00,000
23	Ministry of Development of North Eastern Region.....	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
25	Department of School Education and Literacy.....	Revenue	3668,88,00,000	..	3668,88,00,000
26	Department of Higher Education.....	Revenue	12500,00,00,000	..	12500,00,00,000
28	Ministry of Environment, Forests and Climate Change.	Revenue	126,10,00,000	..	126,10,00,000
29	Ministry of External Affairs.....	Revenue	2,00,000	..	2,00,000
30	Department of Economic Affairs.....	Revenue	5000,00,00,000	..	5000,00,00,000
31	Department of Expenditure.....	Capital	1,00,000	..	1,00,000
32	Department of Financial Services.....	Revenue	985,00,00,000	..	985,00,00,000
35	Department of Revenue.....	Revenue	84,12,00,000	..	84,12,00,000
		Capital	7,10,00,000	..	7,10,00,000
36	Direct Taxes	Capital	2,00,000	..	2,00,000
37	Indirect Taxes.....	Revenue	1,00,000	..	1,00,000
		Capital	2,00,000	..	2,00,000
41	Pensions.....	Revenue	3000,00,00,000	..	3000,00,00,000
42	Transfers to States.....	Revenue	2,00,000	..	2,00,000
		Capital	..	2950,00,00,000	2950,00,00,000
44	Department of Animal Husbandry and Dairying.....	Revenue	2,00,000	..	2,00,000
45	Ministry of Food Processing Industries.....	Revenue	745,01,00,000	..	745,01,00,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
46	Department of Health and Family Welfare..... Revenue	4,00,000	..	4,00,000
	Capital	2,00,000	..	2,00,000
48	Ministry of Heavy Industries..... Revenue	20,00,000	..	20,00,000
49	Ministry of Home Affairs..... Revenue	2,00,000	..	2,00,000
	Capital	7,63,00,000	..	7,63,00,000
50	Cabinet..... Revenue	238,41,00,000	..	238,41,00,000
	Capital	221,84,00,000	..	221,84,00,000
51	Police..... Revenue	439,09,00,000	72,00,000	439,81,00,000
	Capital	1,00,000	..	1,00,000
52	Andaman and Nicobar Islands..... Revenue	16,00,000	..	16,00,000
	Capital	19,00,000	..	19,00,000
53	Chandigarh..... Revenue	27,00,00,000	..	27,00,00,000
55	Ladakh..... Revenue	5,00,000	..	5,00,000
	Capital	2,00,000	..	2,00,000
58	Transfers to Jammu and Kashmir..... Revenue	3000,00,00,000	..	3000,00,00,000
60	Ministry of Housing and Urban Affairs..... Revenue	1,00,000	..	1,00,000
	Capital	2,00,000	..	2,00,000
61	Ministry of Information and Broadcasting..... Revenue	1,00,000	..	1,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation..... Revenue	3915,86,00,000	..	3915,86,00,000
63	Department of Drinking Water and Sanitation..... Revenue	1,00,000	..	1,00,000
	Capital	1,40,00,000	..	1,40,00,000
64	Ministry of Labour and Employment..... Revenue	1,00,000	..	1,00,000
65	Law and Justice..... Revenue	286,93,00,000	..	286,93,00,000
66	Election Commission..... Capital	24,28,00,000	..	24,28,00,000
	CHARGED.— <i>Supreme Court of India</i> Revenue	..	26,44,00,000	26,44,00,000
	Capital	..	9,56,00,000	9,56,00,000
68	Ministry of Micro, Small and Medium Enterprises..... Revenue	2,00,000	..	2,00,000
69	Ministry of Mines..... Revenue	821,42,00,000	..	821,42,00,000
71	Ministry of New and Renewable Energy..... Revenue	1,00,000	..	1,00,000
	Capital	5,50,00,000	..	5,50,00,000
74	Ministry of Personnel, Public Grievances and Pensions Revenue	3,00,000	..	3,00,000
	Capital	40,07,00,000	..	40,07,00,000
78	Ministry of Ports, Shipping and Waterways..... Capital	1,42,00,000	..	1,42,00,000
79	Ministry of Power..... Revenue	30,00,00,000	..	30,00,00,000
	Capital	1,00,000	..	1,00,000
81	Lok Sabha..... Revenue	1,00,000	..	1,00,000
83	Secretariat of the Vice-President..... Revenue	50,00,000	..	50,00,000
	Capital	15,00,000	..	15,00,000
85	Ministry of Railways..... Revenue	1,00,000	..	1,00,000
	Capital	1,00,000	..	1,00,000
86	Ministry of Road Transport and Highways..... Capital	2,00,000	..	2,00,000
87	Department of Rural Development..... Revenue	23000,00,00,000	..	23000,00,00,000
88	Department of Land Resources..... Revenue	1200,95,00,000	..	1200,95,00,000
89	Department of Science and Technology..... Capital	1,00,000	..	1,00,000
90	Department of Biotechnology..... Revenue	1,00,000	..	1,00,000
92	Ministry of Skill Development and Entrepreneurship... Revenue	1476,20,00,000	..	1476,20,00,000
94	Department of Empowerment of Persons with Disabilities..... Revenue	1,00,000	..	1,00,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
95	Department of Space.....	Revenue	1,00,000	1,00,000
		Capital	1,00,000	1,00,000
98	Ministry of Textiles.....	Revenue	1,00,000	1,00,000
100	Ministry of Tribal Affairs.....	Revenue	2,00,000	3,00,000
101	Ministry of Women and Child Development.....	Revenue	3,00,000	3,00,000
102	Ministry of Youth Affairs and Sports.....	Revenue	3,71,00,000	3,71,00,000
	TOTAL:		197275,09,00,000	3024,45,00,000
			200299,54,00,000	

STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114(1) of the Constitution of India, read with article 115 thereof, to provide for the appropriation out of the Consolidated Fund of India of the moneys required to meet the supplementary expenditure charged on the Consolidated Fund of India and the grants made by the Lok Sabha for expenditure of the Central Government for the financial year 2023-24.

NIRMALA SITHARAMAN.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE
CONSTITUTION OF INDIA

[F. No. 4(25)-B(SD)/2023, dated 2.2.2024 from Smt. Nirmala Sitharaman, Minister of Finance and Corporate Affairs addressed to the Secretary-General, Lok Sabha]

The President, having been informed of the subject matter of the proposed Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2023-24, recommends under article 117(1) and (3) of the Constitution, the introduction of the Appropriation Bill, 2024 in the Lok Sabha and also the consideration of the Bill.

LOK SABHA

A

BILL

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2023-24.

(Smt. Nirmala Sitharaman, Minister of Finance and Corporate Affairs)

AS PASSED BY LOK SABHA

ON 07.02.2024.

Bill No. 14-C of 2024

THE FINANCE BILL, 2024

A

BILL

to continue the existing rates of income-tax for the financial year 2024-2025 and to provide for certain relief to taxpayers and to make amendments in certain enactments.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

5 1. (1) This Act may be called the Finance Act, 2024.

(2) Save as otherwise provided in this Act,—

(a) sections 2 to 10 shall come into force on the 1st day of April, 2024;

(b) sections 11 to 13 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Short title and commencement

CHAPTER II

RATES OF INCOME-TAX

Income-tax.

2. The provisions of section 2 of, and the First Schedule to, the Finance Act, 2023, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 2024, as they apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 2023, with the following modifications, namely:—

(a) in section 2,—

(i) in sub-section (1), for the figures “2023”, the figures “2024” shall be substituted;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

‘(2) In the cases to which Paragraph A of Part I of the First Schedule applies, or in the cases where income is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), and where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A or sub-section (1A) of section 115BAC, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A or sub-section (1A) of section 115BAC, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (II) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “three lakh rupees” had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “five lakh rupees” had been substituted:

Provided also that in the cases where income is chargeable to tax under sub-section (IA) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “three lakh rupees” had been substituted.;

(iii) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (IA) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (I) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule, except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (IA) of section 115BAC of the Income-tax Act, or in case of co-operative society resident in India, whose income is chargeable to tax under section 115BAD or under section 115BAE of the Income-tax Act:

Provided further that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(a) in the case of every individual or Hindu undivided family or association of persons except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (IA) of section 115BAC of the Income-tax Act,—

(i) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(ii) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax; 5

(iii) having a total income exceeding two crore rupees, but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(iv) having a total income exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; 10

(b) in the case of every individual or association of persons, except in a case of an association of persons consisting of only companies as its members or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act,— 15

(i) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax; 20

(ii) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax; 25

(iii) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; 30

(iv) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and 35

(v) having a total income [including the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding two crore rupees, but is not covered in sub-clauses (iii) and (iv), at the rate of fifteen per cent. of such income-tax: 40

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (b) of sub-section (1) of section 115AD of the Income-tax Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent.: 45

Provided further that where the total income of a person, being a specified fund referred to in clause (c) of the *Explanation* to clause (4D) of section 10 of the Income-tax Act, includes any income under clause (a) of sub-section (1) of section 115AD 50

of the Income-tax Act, the income-tax calculated on that part of income shall not be increased by any surcharge;

(c) in the case of an association of persons consisting of only companies as its members,—

5 (i) at the rate of ten per cent. of such income-tax, where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such income-tax, where the total income exceeds one crore rupees;

10 (d) in the case of every co-operative society except a co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

15 (i) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

20 (e) in the case of every firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(f) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

25 (i) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

30 (g) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

35 (ii) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees;

Provided also that in the case of persons mentioned in (a) and (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

40 (i) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

45 (ii) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(iii) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees; 5

(iv) five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees: 10

Provided also that in the case of association of persons mentioned in (c) above, having total income chargeable to tax under section 115JC of the Income-tax Act exceeds,—

(i) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees; 15

(ii) one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees: 20

Provided also that in the case of a co-operative society mentioned in (d) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,— 25

(i) one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees; 30

(ii) ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees: 35

Provided also that in the case of persons mentioned in (e) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees: 40

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees: 45

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such income-tax:

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in respect of income chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income tax Act,—

(i) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(ii) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(iii) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(iv) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (iii) above, at the rate of fifteen per cent. of such income-tax:

Provided also that in case where the provisions of sub-section (1A) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in the case of a specified fund, referred to in clause (c) of the *Explanation* to clause (4D) of section 10 of the Income-tax Act, whose income is chargeable to tax under sub-section (1A)

of section 115BAC and where such income includes any income under clause (a) of sub-section (1) of section 115AD of the Income-tax Act, the income-tax computed on that part of income shall not be increased by any surcharge:

Provided also that in case of an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (1A) of section 115BAC, the rate of surcharge on the income-tax shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, having total income chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, and such income exceeds,—

(i) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(ii) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(iii) two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees:

Provided also that in case of every co-operative society resident in India, whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax.”;

(iv) in sub-section (9),—

(A) in the second proviso, for the words “resident co-operative society”, the words “co-operative society resident in India” shall be substituted;

(B) in the fourth proviso, clauses (a) to (d) shall be renumbered as clauses (i) to (iv) thereof;

(C) in the fifth proviso,—

(I) in the opening portion, after the words “in the case of”, the words “association of” shall be inserted;

(II) clauses (a) and (b) shall be renumbered as clauses (i) and (ii) thereof;

(D) in the sixth proviso,—

(I) in the opening portion, for the word “persons”, the words “a co-operative society” shall be substituted;

(II) clauses (a) and (b) shall be renumbered as clauses (i) and (ii) thereof;

(E) in the sixteenth proviso,—

(I) in the opening portion, after the words “chargeable to tax under”, the words, brackets, figure and letter “sub-section (IA) of” shall be inserted;

(II) clauses (a) to (c) shall be renumbered as clauses (i) to (iii) thereof;

(F) in the seventeenth proviso, for the words “resident co-operative society”, the words “co-operative society resident in India” shall be substituted;

(v) in sub-section (10),—

(A) in the opening portion, for the portion beginning with the words “or in case” and ending with the word “whose”, the words “or in cases where” shall be substituted;

(B) in the third proviso, for the portion beginning with the words “in the case” and ending with the word “whose”, the words “in the cases where” shall be substituted;

(vi) in sub-section (13), in clause (a), for the figures “2023”, the figures “2024” shall be substituted;

(b) in the First Schedule,—

(i) for Part I and Part II, the following Parts shall be substituted, namely:—

‘PART I

INCOME-TAX

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 2,50,000 *Nil*;

(2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;

(3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 Rs.12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;

(4) where the total income exceeds Rs. 10,00,000 Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 3,00,000 *Nil*;
- (2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 5 per cent. of the amount by which the total income exceeds Rs. 3,00,000; 5
- (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 Rs.10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
- (4) where the total income exceeds Rs. 10,00,000 Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000. 10

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,— 15

Rates of income-tax

- (1) where the total income does not exceed Rs. 5,00,000 *Nil*;
- (2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; 20
- (3) where the total income exceeds Rs. 10,00,000 Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Surcharge on income-tax

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The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,— 30

(a) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax; 35

(b) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax; 40

(c) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; 45

(d) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(e) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but is not covered under clauses (c) and (d), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(c) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(d) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, 5 calculated in the case of every co-operative society,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(b) having a total income exceeding ten crore rupees, at the 10 rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax 15 on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not 20 exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,— 25

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of 30 section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having 35 total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,— 40

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the 45 preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act,

shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

5 Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds
10 one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

15 (i) where its total turnover or 25 per cent. of the total income; the gross receipt in the previous year 2021-22 does not exceed four hundred crore rupees

20 (ii) other than that referred to 30 per cent. of the total income. in item (i)

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as 50 per cent.; consists of,—

25 (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before
30 the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the
35 Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

40 (ii) on the balance, if any, of the total 40 per cent. income

Surcharge on income-tax

45 The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(a) where the person is resident in India—	
(i) on income by way of interest other than “Interest on securities”	10 per cent.;
(ii) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of net winnings from online games	30 per cent.;

(v) on income by way of insurance 5 per cent.;
commission

(vi) on income by way of interest 10 per cent.;
payable on—

5 (A) any debentures or securities
for money issued by or on behalf of
any local authority or a corporation
established by a Central, State or
Provincial Act;

10 (B) any debentures issued by a
company where such debentures are
listed on a recognised stock
exchange in India in accordance
with the Securities Contracts
15 (Regulation) Act, 1956 (42 of 1956)
and the rules made thereunder;

(C) any security of the Central
or State Government;

(vii) on any other income 10 per cent.;

20 (b) where the person is not resident in
India—

(i) in the case of a non-resident
Indian—

(A) on any investment income 20 per cent.;

25 (B) on income by way of 10 per cent.;
long-term capital gains referred to in
section 115E or sub-clause (iii) of
clause (c) of sub-section (1) of
section 112

30 (C) on income by way of 10 per cent.;
long-term capital gains referred to in
section 112A exceeding one lakh
rupees

35 (D) on income by way of other 20 per cent.;
long-term capital gains [not being
long-term capital gains referred to in
clauses (33) and (36) of section 10]

40 (E) on income by way of 15 per cent.;
short-term capital gains referred to
in section 111A

45 (F) on income by way of 20 per cent.;
interest payable by Government or
an Indian concern on moneys
borrowed or debt incurred by
Government or the Indian concern
in foreign currency (not being
income by way of interest referred
to in section 194LB or section 194LC)

(G) on income by way of royalty 20 per cent. ;
 payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India

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(H) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(i)(G)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy

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(I) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy

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(J) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)

45

(K) on income by way of winnings from horse races

(L) on income by way of net winnings from online games

(M) on the income by way of dividend, referred to in the proviso to sub-clause (A) of clause (a) of sub-section (1) of section 115A

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	(N) on income by way of dividend other than the income referred to in sub-item (b)(i)(M)	20 per cent.;
5	(O) on the whole of the other income (ii) in the case of any other person—	30 per cent.;
10	(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
15	(B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
20		
25		
30	(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(ii)(B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
35		
40		
45	(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
50		
55	(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;

(F) on income by way of winnings from horse races	30 per cent.;	
(G) on income by way of net winnings from online games	30 per cent.;	
(H) on income by way of short-term capital gains referred to in section 111A	15 per cent.;	5
(I) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent.;	10
(J) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees	10 per cent.;	
(K) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]	20 per cent.;	15
(L) on income by way of dividend, referred to in the proviso to sub-clause (A) of clause (a) of sub-section (1) of section 115A	10 per cent.;	20
(M) on income by way of dividend other than the income referred to in sub-item (b)(ii)(L)	20 per cent.;	
(N) on the whole of the other income	30 per cent.	25
2. In the case of a company—		
(a) where the company is a domestic company—		
(i) on income by way of interest other than “Interest on securities”	10 per cent.;	30
(ii) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;	
(iii) on income by way of winnings from horse races	30 per cent.;	35
(iv) on income by way of net winnings from online games	30 per cent.;	
(v) on any other income	10 per cent.;	
(b) where the company is not a domestic company—		
(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;	45
(ii) on income by way of winnings from horse races	30 per cent.;	
(iii) on income by way of net winnings from online games	30 per cent.;	

- 5 (iv) on income by way of interest payable 20 per cent.;
- by Government or an Indian concern on
moneys borrowed or debt incurred by
Government or the Indian concern in foreign
currency (not being income by way of interest
referred to in section 194LB or section 194LC)
- 10 (v) on income by way of royalty payable 20 per cent.;
- by Government or an Indian concern in
pursuance of an agreement made by it with
the Government or the Indian concern after
the 31st day of March, 1976 where such
royalty is in consideration for the transfer of
all or any rights (including the granting of a
licence) in respect of copyright in any book
on a subject referred to in the first proviso to
sub-section (1A) of section 115A of the
Income-tax Act, to the Indian concern, or in
respect of any computer software referred to
in the second proviso to sub-section (1A) of
section 115A of the Income-tax Act, to a
person resident in India
- 15
- 20
- 25 (vi) on income by way of royalty [not being
royalty of the nature referred to in item (b)(v)]
payable by Government or an Indian concern in
pursuance of an agreement made by it with the
Government or the Indian concern and where
such agreement is with an Indian concern, the
agreement is approved by the Central
Government or where it relates to a matter
included in the industrial policy, for the time
being in force, of the Government of India, the
agreement is in accordance with that policy—
- 30
- (A) where the agreement is made 50 per cent.;
- after the 31st day of March, 1961 but
before the 1st day of April, 1976
- 35
- (B) where the agreement is made 20 per cent.;
- after the 31st day of March, 1976
- 40 (vii) on income by way of fees for
technical services payable by Government or
an Indian concern in pursuance of an
agreement made by it with the Government or
the Indian concern and where such agreement
is with an Indian concern, the agreement is
approved by the Central Government or where
it relates to a matter included in the industrial
policy, for the time being in force, of the
Government of India, the agreement is in
accordance with that policy—
- 45
- (A) where the agreement is made 50 per cent.;
- after the 29th day of February, 1964 but
before the 1st day of April, 1976
- 50
- (B) where the agreement is made 20 per cent.;
- after the 31st day of March, 1976
- 55 (viii) on income by way of short-term 15 per cent.;
- capital gains referred to in section 111A

(ix) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent.;	
(x) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees	10 per cent.;	5
(xi) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]	20 per cent.;	10
(xii) on income by way of dividend, referred to in the proviso to sub-clause (A) of clause (a) of sub-section (1) of section 115A	10 per cent.;	
(xiii) on income by way of dividend other than the income referred to in item (b)(xii)	20 per cent.;	15
(xiv) on any other income	40 per cent.;	

Explanation.—For the purposes of item 1(b)(i) of this Part, “investment income” and “non-resident Indian” shall have the meanings respectively assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax 20

The amount of income-tax deducted in accordance with the provisions of—

(i) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

III. at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

5 IV. at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds five crore rupees; and

10 V. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees, but is not covered under sub-clauses III and IV:

15 Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of Income-tax deducted in respect of that part of income shall not exceed fifteen per cent.:

20 Provided further that where the income of such person is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(b) in the case of every co-operative society, being a non-resident, calculated,—

25 I. at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

30 II. at the rate of twelve per cent. where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(c) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

35 I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

40 II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(d) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

45 (ii) item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

50 (a) at the rate of two per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

(b) at the rate of five per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.;

(ii) in Part III, in Paragraph E, under the heading “Rates of income-tax”, in clause (I), in sub-clause (i), for the figures “2021-2022”, the figures “2022-2023” shall be substituted;

(iii) in Part IV, for Rule 8, the following Rule shall be substituted, namely:—

“Rule 8.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2024, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022 or the 1st day of April, 2023,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2024.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2025, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2023 or the 1st day of April, 2024,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2024,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2024,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2025.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2016 (28 of 2016) or the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2)."

CHAPTER III

DIRECT TAXES

Income-tax

Amendment of section 10.

3. In section 10 of the Income-tax Act,—

(a) in clause (4D), in the *Explanation*,—

(i) in clause (aa), for the figures "2024", the figures "2025" shall be substituted;

(ii) in clause (c), in sub-clause (ii), in item (I), for the figures "2024", the figures "2025" shall be substituted;

(b) in clause (4F), for the figures “2024”, the figures “2025” shall be substituted;

(c) in clause (23FE), in sub-clause (i), for the figures “2024”, the figures “2025” shall be substituted.

5 4. In section 80-IAC of the Income-tax Act, in the *Explanation*, in clause (ii), in sub-clause (a), for the figures “2024”, the figures “2025” shall be substituted. Amendment of section 80-IAC.

5. In section 80LA of the Income-tax Act, in sub-section (2), in clause (d), for the figures “2024”, the figures “2025” shall be substituted. Amendment of section 80LA.

10 6. In section 92CA of the Income-tax Act, in sub-section (9), in the proviso, for the figures “2024”, the figures “2025” shall be substituted. Amendment of section 92CA.

7. In section 144C of the Income-tax Act, in sub-section (14C), in the proviso, for the figures “2024”, the figures “2025” shall be substituted. Amendment of section 144C.

8. In section 206C of the Income-tax Act, in sub-section (1G),— Amendment of section 206C.

15 (a) in the long line, for the word “twenty”, the word “five” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2023;

(b) in the first proviso, the words “and is for the purposes of education or medical treatment” shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2023;

20 (c) in the second proviso, with effect from the 1st day of October, 2023,—

(i) for the word “five”, the word “twenty” shall be substituted and shall be deemed to have been substituted;

25 (ii) for the words “is for the purposes of”, the words “is for purposes other than” shall be substituted and shall be deemed to have been substituted;

(d) after the third proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2023, namely:—

30 “Provided also that the seller of an overseas tour programme package shall collect a sum of twenty per cent. of the amount or aggregate of amounts in excess of seven lakh rupees received from the buyer in a financial year:”;

(e) after the fifth proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2023, namely:—

35 “Provided also that the sum to be collected under this sub-section on or after the 1st day of July, 2023 and before the 1st day of October, 2023, shall be collected in accordance with the provisions of this sub-section as they stood on the 1st day of April, 2023.”.

40 9. In section 253 of the Income-tax Act, in sub-section (9), in the proviso, for the figures “2024”, the figures “2025” shall be substituted. Amendment of section 253.

10. In section 255 of the Income-tax Act, in sub-section (8), in the proviso, for the figures “2024”, the figures “2025” shall be substituted. Amendment of section 255.

CHAPTER IV

INDIRECT TAXES

Central Goods and Services Tax

Amendment of
section 2.

11. In the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Central Goods and Services Tax Act), in section 2, for clause (61), the following clause shall be substituted, namely:—

12 of 2017.

“(61) “Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20;”.

Substitution of
section 20.

12. For section 20 of the Central Goods and Services Tax Act, the following section shall be substituted, namely:—

Manner of
distribution of
credit by Input
Service
Distributor.

“20. (1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, shall be required to be registered as Input Service Distributor under clause (viii) of section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of central tax or integrated tax charged on invoices received by him, including the credit of central or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.

(3) The credit of central tax shall be distributed as central tax or integrated tax and integrated tax as integrated tax or central tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed.”.

Insertion of new
section 122A.

13. After section 122 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Penalty for
failure to register
certain machines
used in
manufacture of
goods as per
special
procedure.

“122A. (1) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.

(2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation:

Provided that such machine shall not be confiscated where—

(a) the penalty so imposed is paid, and

(b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.”.

LOK SABHA

A
BILL

to continue the existing rates of income-tax for the financial year 2024-2025 and to provide for certain relief to taxpayers and to make amendments in certain enactments.

(As passed by Lok Sabha)

Bill No. 22 of 2024

THE JAMMU AND KASHMIR APPROPRIATION (No.2) BILL, 2024

A

BILL

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the services of the financial year 2024-25.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India, in exercise of powers vested under the Jammu and Kashmir Reorganisation Act, 2019 as follows:—

5 **1.** This Act may be called the Jammu and Kashmir Appropriation (No.2) Act, 2024.

Short title.

10 **2.** From and out of the Consolidated Fund of the Union territory of Jammu and Kashmir, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of seventy-five thousand nine hundred thirty-one crore, ninety-six lakh and ninety-nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2024-25 in respect of the services specified in column 2 of the Schedule.

Issue of
Rs.75931,96,99,000
out of the
Consolidated
Fund of the
Union territory
of Jammu and
Kashmir for the
financial year
2024-25.

15 **3.** The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir by this Act shall be appropriated for the services and purposes specified in column 2 of the Schedule in relation to the said year.

Appropriation.

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote/ Appro- priation	2 Services and purposes		3		
			Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.	
1	General Administration Department	Revenue	246,05,57,000	14,42,97,000	260,48,54,000
		Capital	41,00,00,000	..	41,00,00,000
2	Home Department.....	Revenue	4527,56,07,000	..	4527,56,07,000
		Capital	283,85,50,000	..	283,85,50,000
3	Planning Department.....	Revenue	60,27,14,000	..	60,27,14,000
		Capital	154,54,00,000	..	154,54,00,000
4	Information Department.....	Revenue	60,52,89,000	..	60,52,89,000
		Capital	50,00,000	..	50,00,000
5	Mining Department.....	Revenue	40,07,78,000	..	40,07,78,000
		Capital	1,00,00,000	..	1,00,00,000
6	Power Development Department.....	Revenue	3909,33,45,000	..	3909,33,45,000
		Capital	937,50,00,000	..	937,50,00,000
7	Education Department.....	Revenue	6161,50,81,000	..	6161,50,81,000
		Capital	411,54,95,000	..	411,54,95,000
8	Finance Department.....	Revenue	7304,13,09,000	5135,82,78,000	12439,95,87,000
		Capital	534,83,14,000	22408,57,50,000	22943,40,64,000
9	Parliamentary Affairs Department.....	Revenue	15,57,04,000	..	15,57,04,000
10	Law Department.....	Revenue	435,24,45,000	46,17,50,000	481,41,95,000
		Capital	95,00,00,000	..	95,00,00,000
11	Industry and Commerce Department.....	Revenue	172,59,07,000	..	172,59,07,000
		Capital	264,81,05,000	..	264,81,05,000
12	Agriculture Department.....	Revenue	631,72,89,000	..	631,72,89,000
		Capital	518,97,90,000	..	518,97,90,000
13	Animal/Sheep Husbandry Department.....	Revenue	323,16,85,000	..	323,16,85,000
		Capital	222,64,92,000	..	222,64,92,000
14	Revenue Department.....	Revenue	359,63,84,000	..	359,63,84,000
		Capital	11,50,00,000	..	11,50,00,000
15	Food Civil Supplies and Consumer Affairs Department....	Revenue	117,25,78,000	..	117,25,78,000
		Capital	156,49,82,000	..	156,49,82,000
16	Public Works Department.....	Revenue	594,42,72,000	..	594,42,72,000
		Capital	2054,43,50,000	..	2054,43,50,000
17	Health and Medical Education Department.....	Revenue	3169,98,20,000	..	3169,98,20,000
		Capital	713,80,70,000	..	713,80,70,000
18	Social Welfare Department.....	Revenue	1622,03,74,000	..	1622,03,74,000
		Capital	42,05,89,000	..	42,05,89,000
19	Housing and Urban Development Department.....	Revenue	608,09,65,000	..	608,09,65,000
		Capital	1164,77,32,000	..	1164,77,32,000
20	Tourism Department.....	Revenue	103,60,37,000	..	103,60,37,000
		Capital	178,85,00,000	..	178,85,00,000
21	Forest Department.....	Revenue	678,26,69,000	..	678,26,69,000
		Capital	78,22,50,000	..	78,22,50,000
22	Irrigation Department.....	Revenue	323,72,71,000	..	323,72,71,000
		Capital	473,65,00,000	..	473,65,00,000
23	Public Health Engineering Department.....	Revenue	895,67,45,000	..	895,67,45,000
		Capital	2045,72,15,000	..	2045,72,15,000
24	Hospitality and Protocol Department.....	Revenue	90,19,47,000	..	90,19,47,000
		Capital	29,50,00,000	..	29,50,00,000
25	Labour, Stationery and Printing Department.....	Revenue	44,74,66,000	..	44,74,66,000
		Capital	54,04,12,000	..	54,04,12,000
26	Fisheries Department.....	Revenue	68,55,93,000	..	68,55,93,000
		Capital	60,57,50,000	..	60,57,50,000

1	2		3		
No. of Vote/ Appropriation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
27	Higher Education Department.....	Revenue	783,20,77,000	..	783,20,77,000
		Capital	238,50,00,000	..	238,50,00,000
28	Rural Development Department.....	Revenue	445,10,79,000	..	445,10,79,000
		Capital	1865,41,49,000	..	1865,41,49,000
29	Transport Department.....	Revenue	45,28,60,000	..	45,28,60,000
		Capital	11,00,00,000	..	11,00,00,000
30	Tribal Affairs Department.....	Revenue	53,94,52,000	..	53,94,52,000
		Capital	111,35,00,000	..	111,35,00,000
31	Culture Department.....	Revenue	33,57,99,000	..	33,57,99,000
		Capital	55,75,00,000	..	55,75,00,000
32	Horticulture Department.....	Revenue	108,98,00,000	..	108,98,00,000
		Capital	212,77,09,000	..	212,77,09,000
33	Disaster Management, Relief, Rehabilitation and Reconstruction Department.....	Revenue	494,78,04,000	..	494,78,04,000
		Capital	219,49,61,000	..	219,49,61,000
34	Youth Services and Technical Education Department.....	Revenue	313,55,09,000	..	313,55,09,000
		Capital	105,95,62,000	..	105,95,62,000
35	Science and Technology Department.....	Revenue	6,42,19,000	..	6,42,19,000
		Capital	79,75,00,000	..	79,75,00,000
36	Cooperative Department.....	Revenue	35,78,17,000	..	35,78,17,000
		Capital	12,50,00,000	..	12,50,00,000
	TOTAL:		48326,96,24,000	27605,00,75,000	75931,96,99,000

STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), S.O.3938(E), dated the 31st day of October, 2019, issued consequent upon the proclamation issued on the 31st day of October, 2019, Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), S.O.3937(E), dated the 31st day of October, 2019 under Section 73 of the Jammu and Kashmir Reorganisation Act, 2019 read with articles 239 and 239A of the Constitution and section 74 of the Jammu and Kashmir Reorganisation Act, 2019, to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir of the moneys required to meet the expenditure charged on the Consolidated Fund of Union territory of Jammu and Kashmir and the grants made for expenditure of the Union territory of Jammu and Kashmir (with legislature) for the financial year 2024-25.

NIRMALA SITHARAMAN.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

**[D.O. No. 2(22)-B(S)/2023, dated 2.2.2024 from Smt. Nirmala Sitharaman,
Minister of Finance and Corporate Affairs addressed to the Secretary-General, Lok Sabha]**

The President, having been informed of the subject matter of the Jammu and Kashmir Appropriation (No.2) Bill, 2024 to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of Union Territory of Jammu and Kashmir for the services of the financial year 2024-25 recommends, under sections 36(I)(c) and (d), 44(I) and 74 of the Jammu and Kashmir Reorganisation Act, 2019, read with articles 239 and 239A of the Constitution, the introduction of the Jammu and Kashmir Appropriation (No.2) Bill, 2024 in Lok Sabha and also the consideration of the Bill.

LOK SABHA

A

BILL

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the services of the financial year 2024-25.

(Smt. Nirmala Sitharaman, Minister of Finance and Corporate Affairs)

Bill No. 21 of 2024

THE JAMMU AND KASHMIR APPROPRIATION BILL, 2024

A

BILL

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the services of the financial year 2023-24.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India, in exercise of powers vested under the Jammu and Kashmir Reorganisation Act, 2019 as follows:—

1. This Act may be called the Jammu and Kashmir Appropriation Act, 2024.

5 2. From and out of the Consolidated Fund of the Union territory of Jammu and Kashmir, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eight thousand seven hundred twelve crore, eighty-nine lakh and seventy-two thousand rupees towards defraying the several charges which will come in course of payment during
10 the financial year 2023-24 in respect of the services specified in column 2 of the Schedule.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Short title.

Issue of Rs.
8712,89,72,000
(Supplementary
Grant) out of the
Consolidated Fund
of the Union
territory of Jammu
and Kashmir for
the financial year
2023-24.

Appropriation.

THE SCHEDULE
(See sections 2 and 3)

1	2	3		
No. of Vote/ Appropriation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
06	Power Development Department Revenue	2775,22,97,000	..	2775,22,97,000
08	Finance Department..... Revenue	585,19,11,000	..	585,19,11,000
	Capital	...	5344,92,30,000	5344,92,30,000
24	Hospitality and Protocol Department..... Capital	3,50,00,000	..	3,50,00,000
36	Cooperative Department..... Revenue	4,05,34,000	..	4,05,34,000
	TOTAL:	3367,97,42,000	5344,92,30,000	8712,89,72,000

STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), S.O.3938(E), dated the 31st day of October, 2019, issued consequent upon the proclamation issued on the 31st day of October, 2019, Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), S.O.3937(E), dated the 31st day of October, 2019 under section 73 of the Jammu and Kashmir Reorganisation Act, 2019, read with articles 239 and 239A of the Constitution and section 74 of the Jammu and Kashmir Reorganisation Act, 2019, to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir of the moneys required to meet the supplementary expenditure charged on the Consolidated Fund of Union territory of Jammu and Kashmir and the grants made for expenditure of the Union territory of Jammu and Kashmir (with legislature) for the financial year 2023-24 for the period from the 1st day of April, 2023 to 31st day of March, 2024.

NIRMALA SITHARAMAN.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

**[D.O. No.2(22)-B(S)/2023, dated 2.2.2024 from Smt. Nirmala Sitharaman,
Minister of Finance and Corporate Affairs addressed to the Secretary-General, Lok Sabha]**

The President, having been informed of the subject matter of the Jammu and Kashmir Appropriation Bill, 2024 to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of Union territory of Jammu and Kashmir for the services of the financial year 2023-24 recommends, under sections 36(I)(c) and (d), 44(I) of the Jammu and Kashmir Reorganisation Act, 2019, read with articles 239 and 239A of the Constitution, the introduction of the Jammu and Kashmir Appropriation Bill, 2024 in Lok Sabha and also the consideration of the Bill.

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to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the services of the financial year 2023-24.

(Smt. Nirmala Sitharaman, Minister of Finance and Corporate Affairs)