

Ki wba©vib ermi 2014-2015 Gi Rb" GgwmwmAvB Gi ev:RU cÖ—ve

AvqKi

1| Ki Ae`vnwZ cÖvß DaY©mxgvi DbœxZKib

mKj `a`vw`i g~:j`i AwbqwsZ e,,wxi :cÖ¶vc:U Rxeb avit:bi e`q wecyj cwigv:ß e,,w× †c:q:Q| hvi d:ß eZ©gv:ß cÖPwjZ Ki Ae`vnwZ cÖvß Av:qi DaY©mxgv †h Kvit:bi Rb" GUv we:ePbv Kiv n:qWQj Zvi mv:_ AmvgÄm`c~Y© n:q c:o:Q| ZvB ^vfvweKfv:e cwiewZ©Z evRvi cwiv`wZi mv:_ Zvj :g:jv:ßvi Rb" Ki Ae`vnwZ cÖvß AvqK:ii DaY©mxgv e,,w× Kiv cÖ:qvRb| †P^vi mycvwik K:i †h GUv wb:æ ewY©Z Dcv:q cyb:wba©vib Kiv :nvK:-

mvavib Ki`vZv`i Rb"	UvKv 2,75,000/-
gwnjv Ki`vZv Ges 65 eQi ev Z`yaY© eq:mi cyiæ:li Rb"	UvKv 3,00,000/-
cÖwZeÜx Ki`vZvi Rb"	UvKv 3,50,000/-

gy`vùxwZ m~PK cÖ—vewU Av:iv mg_©b K:i|

2| iqvjwU, KvwiMix †mev wd, KvwiMix Ávb wd ev KvwiMix mvnvh" wd Gi Dci Li:Pi DaY©mxgv DbœxZ K:i|

AvB:bi eZ©gvb cwiv`wZ KvwiMix †¶:Î wekvj cÖwZØ>ØxZvg~jK ev—e cwiv`wZ AMÖvn" K:i| me©vaywbK cÖhyw³ e`emv:qi ¶:Î msMwZ weav:bi Rb" GKwU cÖ:qvRbxq c~e© kZ© Ges ZvB wekie`vex me©vaywbK cÖhyw³i e`vcK Pvwn`v i:q:Q| GiKg GKwU †cÖ¶vc:U bxU gybvdivi 8% Aby:gv`b K:i AvB:bi †h weavbwU i:q:Q Zv ev—e cwiv`wZi mv:_ AmsMwZc~Y©| GKwU †Kvóvbx ¶wZ n:Z cv:i| AvB:bi weavb GiKg GKwU cwiv`wZ:Z A_©nxb n:q c:o| weIAvB KZ©,,K GB mó:K© †Iqv wb:©kxKvU hv weµ:qi 6% Aby:gv`b K:i Zv mó~Y© hyw³ m½Z cÖZxqgvb nq| †P^vi, †m:nZz iq`vjwU, KvwiMix †mev wd, KvwiMix Ávb wd ev KvwiMix mnvqZv wd Gi Dci Li:Pi DaYmxgv weµ:qi 6% ch©š— DbœxZ Kivi cÖ—ve K:i|

3| aviv 30(O) Aax:b cviKzBwR:Ui weav:bi Dci Abv:gv`b:hvM" LiP e,,w× Kiv|

hw` e,,w× cÖvß evmv fvov I Ab`vb" Li:Pi e,,w×cÖvß e`q we:ePbv Kiv nq Zvn:j UvKv 2,50,000/- GBme LvZmg~:n Kiv mó~Y© cÖ:qvRbxq LiPv`i mv:_ mvgÄm`c~Y© bq wn:m:e cÖZxqgvb nq| ZvB GB fvZvi DaY©mxgv b~bZg c:¶ UvKv 4,00,000/- e,,w× Kiv cÖ:qvRb|

4| GAvBwU Avg`vbx ch©v:q 5% † :K 2.5%- G n«vm Kiv|

AvG`vbx g~:j`i Dci Avg`vbx ch©v:q 5% nv:i cÖvMÖmi AvqKi KZ©b mó~Y©if:c AwZwi³ n:q hvq| GB weivU KZ©:bi Kvit:ß †QvU †QvU Avg`vbxKviKmb mePvB:Z ¶wZMÖ` n:"Q| A-:Kvóvbx †¶img~:n K:ii `vex KZ©bK...Z cwigv:ßi †_K A:bK Kg n:q hvq| ZvB hv:Z †diZ m,,w÷ Ki:Z bv nq Ki ZvB wba©vibx Kg©KZ©vMY weµ:qi

DPz cÖv°vjb ^Zwi Kḡi _vḡK Ges mePvBḡZ ḡ^”QvPvix wnḡmḡe Ki Avḡivc Kḡi| Gi dḡj AcÖḡqvRbxq gvgjv I nqivbxi m,,wó nq| ZvB Avg`vbxKviKḡ`i `y`©kvi ḡevSv Kwgḡq Avbvi jḡḡ” ḡPḡ^vi Avg`vbx ch©vḡḡ GAvBwUG- Gi KZ©b 5% ḡ_ḡK 2.5%- G n«vm Kivi Rb` ZvwM` w`ḡ”Q|

5| e`vsK, exgv ḡKvḡúvbx Ges Ae`vsK RvZxq Avw ©K cÖwZôvbmḡ~ḡni ḡḡḡḡ Kḡc©vḡiU Ki nvḡii n«vmKiY:

e`vsK, exgv ḡKvḡúvbx Ges Ae`vsK RvZxq Avw_©K cÖwZôvbmḡ~ḡni Rb` Kḡc©vḡiU Kḡii eZ©gvb mgZj nvi ḡgvU Avḡqi 42.5%- G ivLv Pigfvḡe AwZwi³ nḡq hvq| Ab`vb` cvk|©eZx© ḡ`kmg~n Ges Gwkqvi ivóḡmg~ḡni mvḡ_ Zzjv Kḡḡj GUv AḡbK ḡewk| fviḡZ Kḡc©vḡiU U`vḡ`i nvi nḡ”Q 33.99%| GUv e`vsK I Ae`vsK RvZxq Avw_©K cÖwZôvbmḡ~ḡni Rb` cÖḡhvR`| Rxeb exgv ḡKvḡúvbxmḡ~ḡni ḡḡḡḡ Kḡii nvi nḡ”Q 15% Zvi gḡa` mviPvR© nḡ”Q 2.5%| mvavib exgv ḡKvḡúvbxmḡ~ḡni ḡḡḡḡ GUv mviPvR© 2.5% mn 37.5%| cvwK`—vḡḡ e`vswKs Ges exgv ḡKvḡúvbx,ḡjvḡK 37.5% nvḡi Kḡc©vḡiU Ki cwiḡkva KḡḡZ nq| GUv Ab`vb` cvkleZ©x I Gwkqvi ivóḡmg~ḡn Avḡiv Kg:-

k^xjsKv	28%
wm½vcyi	17%
_vBj`vÚ.....	30%
wdwjcvBb	30%
gvḡjqwkqv	25%
Bḡ`vḡbwkqv	25%
nsKs	16.5%
`wḡḡ ḡKvwiqv.....	28%
Pxb.....	25%
AvdMvwb`—vb.....	20%
Rvcvb.....	38%

DPz Kḡc©vḡiU Ki nvḡii Kviḡḡ evsjvḡ`k e`vsK KZ©,,K wba©vwiZ cyb:wewbḡqvḡMi Rb` Znweḡji Rgv nIqv evavcÖvβ nq| ZvB ḡPḡ^vi ḡRvḡii mvḡ_ mycvwik KḡḡQ ḡh e`vsK, exgv ḡKvḡúvbx I Ae`vsK RvZxq Avw_©K cÖwZôvbmḡ~ḡni Kḡc©vḡiU Kḡii nvi n«vm Kḡi cvk|©eZx ḡ`kmg~ḡni mvḡ_ mvgĀm` ḡiḡL GKwU hyw³m½Z ch©`vḡḡ bvwgḡq Avbv DwPZ|

6| 190 avivi Aaxḡḡ ḡNvwIz Avḡqi ewigvḡbi Dci wewbḡqvM fvZv Abyḡgv`ḡbi Rb` cÖ`—ve (ḡ^”QvcÖḡYvw`Z Avḡqi cÖKvk)|

ḡhḡnZz 190 avivi Aaxḡḡ ḡNvwIz Avq nḡ”Q ḡgvU Avḡqi GKwU Aweḡ”Q` Ask, ZvB ^vfvweK fvḡe Ki`vZvi ḡgvU Avḡqi Askfy³ Avḡqi Ab`vb` LvḡZi gḡZv 42(2) avivi Aaxḡḡ wewbḡqvM fvZv ḡ`Iqv cÖḡqvRb| ḡhḡnZz cḡḡUwU mywbw`©ófvḡe e`vL`v Kiv nqwb ZvB Ki wba©vibx Kg©KZ©vḡ`i gḡa` 190 avivi Aaxḡḡ ḡNvwIz Avḡqi Dci wewbḡqvM fvZvi Abyḡgv`ḡ ḡhvM`Zv mḡúḡK© weāvws— iḡq ḡMḡQ| ZvB ḡPḡ^vi GB cḡḡUwU cwi©`vi I mywbw`©ó Kivi Rb` ZvwM` w`ḡ”Q|

7| webvg~ḡj` bgybv weZiḡbi Dci DaY©mxgv cyb:wba©vib|

webvg~tj" weZitbi Dci cÖPwjZ DaY©mxgvwU GK `kKiI AvtM wba©vib Kiv nqWQj| mgq AwZuvš— nIqvi mv_ mv_ GB tttt cÖwZØwØZvi cwigvb wecyfvte ZxeZi ntttQ, hvi Kvitb evRvi aivi Rb" tRvi`vi cÖtPöv Kivi `iKvi ntt"Q| 1 `kKi Avtiv AvtM wba©vwiZ DaY©mxgv eZ©gvttb LyeB bMb" cÖZxqgvb nq| ZvB DaY©mxgv nvjvMv` Kiv cÖtqvRb| Jla LvttZ bgybvmg~tj" weZib KttZ nq| tKbbv wPwKrmK, wK-wbK, nvmevZvjmg~n Ges Wv³viti i tP^vimg~tj"ni msL`v e,w× ttqttQ Ges Zv cÖPvibvi Rb" Kivi cÖtqvRb nq| tmnZz tP^vi tRvtti mv_ mycvwik Kti th nviwU wbttæv³ Dcvttq mskkvab Kiv cÖtqvRb:

Jla wkimg~tj"ni Rb" weuttqi 3% Ges AJlaRvZ wktti Rb" weuttqi 2%

8| mvavib exgv tKvúvbxmg~n KZ©,,K cÖK...Zctt msNwUZ e`vcbv LiPvw` AMÖvn" Kiv eÜ KttZ nte|

GUv jtt" Kiv hvtt"Q th AvqKi Aa`vt`k, 1984 aviv 29(1)(17) Ges AvqKi Aa`vt`k, 1984 Gi 4 © Zdwmj, Abytt"Q` 6(1) Gi weavbmg~n AMÖvn" Kti exgv wevawmg~n ewY©Z DaY©mxgv Dttj-L Kti cÖK...Zctt e`emvttqi Rb" msNwUZ AK...wÍg Ges cÖtqvRbxq LiPvw` t^"QvPvi wfwEtZ AMÖvn" Kiv ntt"Q| wWwUwm AvqKi Aa`vt`k 1984 Øviv PvwjZ nb ettj Abygvb Kiv nq| wKš` GUv t`Lv hvq th wZwb AttnZzKfvte AtbK KvR Ktib Ges Zvi dttj AcÖtqvRbxq gvgjvmg~tj"ni m,wó nq| wWwmwUMttYi wm×vš— ,ttjv ivRtt^i AbyK~ttjI tawkifvM mgttq nq bv| hw` tKvb exgv tKvúvbx DaY©mxgv AwZug Kti Zvnttj GUv KZ©,,ctt"i Rb" DttØttMi welq, GUv wWwmwU Gi DttØttMi welq bq, G Kvitb tP^vi civgk© t`q th Dchy³ mskkvabxmg~n Avbv tnvk hvttZ Kti wWwmwUMYttK AvqKi Aa`vt`k 1984 Gi 4 © Zdwmj Ges AvqKi Aa`vt`k, 1984 Gi aviv 29 Gi gtt" mxwgZ ivLv hvq|

9| aviv 16(M) Gi wejywti Rb" cÖ-—ve, hvi gva`tg e`vsKmg~tj"ni Dcti AwZwi³ gybvvdv Ki Avttivc Kiv ntt"Q|

ttgvU g~jab AstKi kZKiv 50 fvM AwZug Kti mrfvte Avq cÖ`k©b Kivi Rb" e`vswKs tKvúvbxmg~tj"ni Dcti 16(M) avivi Aaxttb AwZwi³ gybvvdv Ki Avttivc Kiv ntt"Q| Ges evwK_vKv KvRKttg©i Rb" mwAwZ ntt"Q GK aittbi mvRv Ges mKj aittbi tMvcbxqZv Ges Amr AvPib cwinvi Kti Avttqi mwZ`Kvi cÖKvk Kiv ntt"Q GKwU mvRv| GKwU e`vswKs tKvúvbx KovKwo fvte e`vswKs wewa weavbmg~n cÖwZcvjb Kti e`emv cwiPvjv Kti|

mKj Kg©ZrciZvmg~n mve©ttwbKfvte Z`viK, cwi`k©b Ges wbixwttZ evsjvtt`k e`vsK KZ©,,K nttq_vttK| Lye tawk gvtti cÖwZØwØZv `^ttEtI gybvvdv GKwU e`vswKs tKvúvbx KZ©,,K AtbK Kó Ges PgrKvi wttqvKjvttci gva`tg AwR©Z nq| hLb tKvb AR©b cyi©K...Z nIqv cÖtqvRb ZLb GB AvBttbi wcQttb wK hyw³ itttttQ Zv tevSv hvq bv| ZvB AwaK gybvvdv AR©ttbi Rb" e`vsKmg~tj"ni `ttZvttK DrmvwnZ Kivi Rb" tP^vi GB avivwU wejywti Kivi Rb" cÖ-—ve ivLttQ|

10| UavBey`bvttji KvttQ Avcxj `vtqi Kivi Rb" Ktti cwi`kva 10% t ttK 5%- G n«vm Kivi Rb" cÖ-—ve|

GUv GKwU msttzä Ki`vZvi b`qm½Z AwaKvi th wZwb AvqKi AvcxjvZ UavBey`bvttji KvttQ mywePvtti Rb" cÖv_©bv Kttel GB AvcxjvZ UavBey`bvj ntt"Q mePvBttZ Z` LyttR tti Kivi Rb" mte©v"p tdivvg Ges GB wefvttMi KZ©,,ctt" Ki cwi`kva 5% t ttK 10%- G DbæxZ Kti UavBey`bvttji KvttQ Avcxj `vtqi Kivi e`vcvtti GKwU wttlavAv Avttivc Kiv nttttQ| 156 avivi Aaxttb wba©vwiZ Ki Ges 74 avivi Aaxttb cwi`kvwaZ Ktti gtt"Kvi cv_©K" cÖwZwbwaZi Kti th AsKwU cvIqv hvq Zvi 5% t ttK 10%- G Ki

cwiḱkva e,,w× KivUv wePvḱii Rb̄ cÖv_©bv Kivi msḱzā Ki `vZvi AwaKvi AḱbKvsḱk cÖZ`vL`vb Kḱi| †Pḱ^vi †mḱnZz mycvwik Kḱi †h wePvḱii Rb̄ Avḱe`b Kivi Ki`vZvi b̄qm½Z AwaKvi cyb:cÖwZôv Kivi Rb̄ †KejgvĹ AvḱMi gZ Kḱii cwiḱkva 5%- G cybi`×vi Kiv|

11| 160(1) avivi Aaxḱb eva`Zvg~jK Ki cwiḱkva 10%- G n<vm Kivi Rb̄ cÖ`—ve|

gnvgvb̄ nvBḱKvḱU©i KvḱQ †idvḱiÝ gvgiv `vḱqi Kiv GKRB fyḱḱfvMx Ki`vZvi Rb̄ †kl Aeja^b| GUv GKRB msḱzā Ki `vZvi †gŠwjK AwaKvi †h wZwb gnvvgvb̄ nvBḱKvḱU©i KvQ †_ḱK wePvi cÖv_©bv Kiḱeb| wKš‘ GKwU AbwZµgb̄ evav m,,wó Kiv nḱqḱQ hvi gva`ḱg 15% nvḱi Ki cwiḱkvḱai kZ© Avḱive Kiv nḱqḱQ †hLvḱb Ki `vex 10,00,000/- UvKvi †ewk bv Ges 25% nvḱi †hLvḱb Ki `vex 10,00,000/- UvKv AwZµg Kḱi †mLvḱb Ki cwiḱkvḱai kZ© Avḱive Kiv nḱqḱQ|

†Pḱ^vi †mḱnZz GB avibv †cvlb Kḱi †h Avcxj Kvixḱi Dci GB AwZwi³ Kḱii Avḱive Zvḱi Rb̄ AK...wĴg `y`©kvi m,,wó Kiḱe †mḱnZz GUv b̄q wePvi I b̄q m½Z nḱe hw` AvḱMKvi kZKiv 10 fvM Ki cwiḱkvḱai weavb cybi`×vi Kiv nq|

12| evwYwR`K e`vsK Ges Ae`vsKRvZxq Avw_©K cÖwZôvbmḱ~ḱn GdwW AvKvḱi 49 wewa Abyhvqx Kw>U^weDkḱbi Dci wewbḱqvM Abyḱgv`b Kiv †nvK|

fwel`r Znweḱji Kg©m~Px, AvbyḱZvwlK Znwej, eva©K`RwbZ Znwej Ges Aemi fvZv Znwejmḱ~n mḱúḱK© wewa 49- G ejv nḱqḱQ †h G,ḱjv mḱú~Y©fvḱe U^v÷ AvBb 1882 Gi aviv 20 Abyḱ`Q` (K), (M), (N) ev (P) G mywbw`©ófvḱe Dḱj-wLZ cÖK...wZi RvgvbZmḱ~ḱn ev WvKNi mĀq wnḱmḱe AḱKvḱúvbxRvZxq wbḱqvMKZ©vḱi Rb̄ wewbḱqvM KiḱZ nḱe Ges †Kvḱúvbx wbḱqvM KZ©vḱi Rb̄ Dcḱiv³ Znwejmḱ~n ḱKvḱúvbx AvBb 1994 Gi aviv 399(2) I †Kvḱúvbx AvBb 1913 aviv 282L (2) Gi weavbmḱ~n Abyhvqx wewbḱqvM KiḱZ nḱe| wKš‘ memgq mywbw`©ó miKvix RvgvbZmḱ~ḱn cvlqv hvq bv hvi Kviḱb mgḱqvwpZ wewbḱqvḱMi e`vcvḱi KwZcq mḱm`vi m,,wó nq|

†Pḱ^vi †mḱnZz mycvwik Kḱi †h Znwej,ḱjv evwYwR`K e`vsK Ges Ae`vsKRvZxq Avw_©K cÖwZôvbmḱ~ḱn wd·W wWḱcvwRḱU wewbḱqvM Kivi AbygwZ †`Iqv ḱnvK|

13| weḱ`k ågb LiḱPi mxgv cÖZ`vnvi

e`emv jvf Kivi Rb̄ weḱ`ḱk ågb LiPvw` mvgMÖxK fvḱe Kiv nḱq _vḱK| †hḱnZz GB LiPwU e`emvqxK cÖe,,w×i mvḱ_ cÖZ`ḱfvḱe RwoZ ZvB cÖKvkwZ UvY© Ifvḱii 1% mxgve×Zv Avḱive Kiv AḱhŠw³K I AwePvi nḱ`Q †Kbbv cÖK...Z LiP,ḱjv mḱú~Y©fvḱe, cÖḱqvRḱbi ZvwMḱ` e`q Kiv nḱ`Q Ges wbi¼zkfvḱe e`emvqxK DḱĪḱi Rb̄ nḱ`Q Ges G,ḱjv my`úófvḱe aviv 29(1)(17) Gi Aaxḱb Abyḱgv`bḱhVḱ wnḱmḱe †Nvlbv Kiv nḱqḱQ| UvY©Ifvḱii 1% nvḱi weḱ`k åḱbi LiPvw` mxwgZ Kḱi weavb Avḱive mḱúwK©Z aviv 30(U) Gi weavb aviv 29(1)(17) Gi weavḱbi mvḱ_ mvsNwl©K| ZvB GB A™ḱyZ AmsMwZ Acmvib Ges †hŠw³KZvi Kviḱbi Rb̄ †Pḱ^vi weḱ`k ågb LiP mxwgZ Kiv cÖZ`vnvi Kivi Rb̄ cÖ`—ve KiḱQ|

14| 3q Zdwmjfy³ Abyḱ`Q` 7 Gi Aaxḱb µgea©gvb AePq fvZvi weavb cyb:cÖeZ©b Kivi Rb̄ cÖ`—ve|

AvBḱbi GB weavb wkívqḱbi Rb̄ GKwU Drmḱn wnḱmḱe KvR Kḱi Ges Drcv`ḱb m~²Zvi AbyK~j me©vaywbK gḱWḱji hšḱcvwZ `vcḱbi e`vcvḱi GKwU Drmḱn wnḱmḱe KvR Kḱi| wek|e`vcx wkívqḱbi DPz cÖwZØw>ØZvg~jK cwiḱek hLb weivR KiḱQ ZLb wkívqḱbi Rb̄ µgea©gvb AePq fvZv GKwU AbyK~j cwiḱek m,,wó KiḱZ e`vcKfvḱe Ae`vb

iv†L| GB weavbwU 30/06/2012 ch©š— ejer wQj| Aš—wb©wnZ ev—eZv Abyaveb K†i †P^vi lju RyjvB, 2013 ZvwiL †_†K cÖwZwôZ wki cÖwZôvbm̃~†ni Rb̃ µgea©gvb AePq fvZvi weavb cyb:cÖeZ©b Kivi Rb̃ †Rvi w`†”Q|

15| AvqKi AvB†b ÔAwZwi³ fvZviÓ msÁv I ^ØZ Ki m̃ú†K©

AvqKi AvB†bi aviv 30-G ejv Av†Q †h, †Kvb Kg©Pvix†K hw` AwZwi³ fvZv (cviKzBwRU) evsjv†`kx UvKv†Z 2.5 jv†Li Dc†i cÖ`vb Kiv nq Zvn†j GUv Av†qi †_†K Aby†gvw`Z KZ©b wn†m†e we†ewPZ n†e bv, hvi A_© n†”Q †Kṽúvbx,†jv†K H Li†Pi Dc†i we`gvb K†c©v†iU K†ii nv†i†Z Ki cwi†kva Ki†Z n†e| g~jZ cviKzBwRU n†”Q mvavibZ GKRb wb†qvMKZ©v KZ©,,K Zvi Kg©Pvix†K bM` †eZ†bi AwZwi³ cÖ`vbK...Z bM` wn†m†e †hme myweavmg~n †`Iqv nq bv †m,†jv†K †evSvq| Aci w`†K cviKzBwR†Ui msÁv we`Z...Z Kivi d†j Gi g†a` bM` AvB†gUmg~n †hgb- Mvwo fvZv, we†kl cyi®vi, we†kl fvZv cÖf,,wZ GBme bM` AvB†Umg~n Aš—fy©³ Kiv n†q†Q hvi Rb̃ Kg©PvixMY eZ©gv†b Ki cwi†kva Ki†Qb| AvB†Umg~n †hb iKg wb†qvM KZ©v KZ©,,K †`Iqv Mvwo/evm`vb Ges evmv fvov (UvKv 1,80,000/-) n†”Q Kg©Pvix†`i Zid †_†K Ki†hvM` Avq wKš` G,†jv†K cviKzBwRU wn†m†e we†ePbv Kiv nq| Avgv†`i Dcjwä Abyhvqx cwiKdW†Ui msÁv†Z D³ cwieZ©b GB avibv †_†K Pvjy Kiv n†q†Q †h wKQy Kg©Pvix†`i†K weivU As†K bM†` b†n Ggb Av†qi AvKv†i Ki†hvM` myweavmg~n cÖ`vb Kiv n†”Q hvi Kvi†b mvgMÖxK cwi†kvwaZ AvqK†ii n«vm N†U†Q| †m†nZz Avgiv civgk© w`†Z PvB †h bM` myweavmg~n hv Kg©Pvixi Zid †_†K Ki†hvM` Zv cviKzB†R†Ui †_†K ev` †`Iqv †nvK|

GB e³e`i †ik a†i Avgiv GLv†b D†j-L Ki†Z PvB †h, AwZwi³ cviKzBwR†Ui g†a` Ab`vb` A†bK wel†qi g†a` Rxeb exgvi wcÖwggvg i†q†Q hv n†”Q g~jZ e`emvqxK LiP| Avgiv GbweAvi-†K †g†nievbx K†i Aby†iva Ki†Z PvB †h Zviv †hb GB avivwU†K cÖZ`vnvi K†ib hvi d†j msMVbmg~n AwZwi³ Li†Pi m̃syLxb n†”Qb Kg©Pvix†`i†K myweavmg~n cÖ`v†bi wel†q|

16| GKRb e`w³ Ki`vZvi †bU m̃ú†`i Dci mviPvR©

we`gvb weavb Abyhvqx GKRb hvi Ki†hvM` Avq Av†Q Zv†K AvqKi I mviPvR© Dfq w`†Z nq wKš` GKRb hvi Ki†hvM` Avq †bB wKš` wecyj cwigv†b Ae`nwZ cÖvß Avq Av†Q (D`vnib`^ifc- ÷K GK†P†Ai †kqvimg~†ni weµ†qi Dci cÖvwb) Zv†K AvqKi ev mviPvR© †KvbUvB cwi†kva Ki†Z nq bv| GUv Ab`vh` Ges †m†nZz weavbmg~n cyb:wbwg©Z nIqv DwPZ|

17| ch©Ub wkimg~†ni Rb̃ Ki AeKvk cyb:cÖeZ©b Kiv hv 30/06/2008 ch©š— cÖwZwôZ ch©Ub wk†ii Rb̃ Pvjv†bv n†qwQj (aviv- 46K)|

18| we`gvb aviv 16MMM m̃ú~bœiæ†c ev` †`Iqv DwPZ|

19| mve©Rbxb Ki ^-wba©vibx wiUvY©mg~†ni bxwi¶v mswk-ó mv†K©†ji wWwmwU Gi `v†b cwi`k©†bi wWwRi Dci b`— Kiv †nvK|

mve©Rbxb ^-wba©vibx Kg©m~Pxi wcQ†b _vKv g~j fveaviv mve©Rbxb ^-wba©vibx c×wZi Aax†b `v†qiK...Z Ges M,,wnZ wiUvY©mg~†ni bxwi¶vi Rb̃ gvgjvmg~n wbe©vPb Kivi ¶gZv mswk-ó mv†K©jmg~†ni wWwmwUM†Yi Dc†i Ac©b Kivi d†j mvgMÖxK fv†e webó n†q †M†Q| we`gvb c×wZ†K ^-wba©vibx c×wZi Aax†b Rgv `vbK...Z wiUvY©mg~n wWwmwUM†Yi Rb̃ GKwU Avb`gq KvR Kivi †¶† n†q `wvo†q†Q| A†nZzK nqivwbi nv†Zi †_†K wbixn Ki`vZv†`i i¶v Kivi Rb̃ wbix¶vi KvRmg~n cwi`k©†bi wWwRi Dci b`— Kiv †nvK| †P^vi GB e`vcv†i cÖ†qvRbxq c`†yc MÖNY Kivi Rb̃ Zvwm` w`†”Q|

20| AvqKi cÖv±kbvi ev AvBbRex†i ga" † †K AvcxjvZ UavBey"bv†ji b~"bZg GKRb m`m" wb†qvM Kiv|

AvqKi cÖvKwUkbvi (aviv 2(3)(4)) Ges AvBbRexMY (aviv 2(3)(8)) Gi ga" †_†K AvcxjvZ UavBey"bv†ji m`m"†i wb†qvM Kivi Rb" AvB†bi weavb i†q†Q| wKš' AvqKi AvcxjvZ UavBey"bv†j GB `yB †k^bxi †_†K †Kvb m`m"†K KL†bv wb†qvM `vb Kiv nqwb|

A†bK L`vZbvgv cÖvKwUkbvi Ges AvBbRex i†q †M†Q hv†i†K gnvgyb" nvB†KvU© KZ©,,K GwgKvm Kzwi wn†m†e †Kv-AcU Kiv n†q†Q Ges mnKvix GUY©x †Rbv†ij wn†m†e wb†qvM `vb Kiv n†q†Q| G RvZxq AwfÁ cÖvKwUkbvi Ges AvBbRex†i wb†qvM`v†bi d†j UavBey"bv†ji Ae"v DbœxZ n†e| †P^vi AvB†bi weavb Abyhvqx UavBey"bv†ji m`m" wn†m†e cÖvKwUkbvi Ges AvBbRex†i wb†qvM `v†bi cÖ—ve Ki†Q|

21| K†c@v†iU mvgvwrK `v†q `v†bi mxgv cÖZ"vnyi Kiv

†h†nZz RvZxq DbœwZi Rb" `vb n†"Q cÖZ"¶ Ae`vb| ZvB GB gnvb D†††k"i †PZbvi wecix†Z Av†ivwcZ mxgv KvR K†i| wm,Gm Avi cÖwZcvjb DrmvwnZ Kivi Rb" †P^vi †Kv^úvbx Ges e"w³ Df†qi `v†bi mxgv cÖZ"vnyi Kiv mycvwik K†i|

22| mgy`aMvgx Rvnr Avg`vbx Dc†i AvqKi I f`vU cÖZ"vnyi

††k-we††k cY" cwienb I A_©%bwZK Kg©Kv†Û evsjv††ki wkwcs e`emv ,iæZj~Y© f~wgKv ivL†Q| wKš'y AvšÍR©vwZK cwigÛ†j e`emv cwiPvjbvi d†j Zxe^a cÖwZ†hvwMZvi gy†LvgywL GLb GB LvZ| d†j, Af`šlixY fv†e wKQz myweav wbwðZ Kiv Riæix| ZvB wKQz †y†Î Ki cÖZ"vny†ii `vwe KiwQ|

K| †h†nZz Rvnr e`emv cyuwRNb wkí ZvB Rvnr μ†qi mgq GLv†Z we"gvb 5 kZvsk AwMÖg AvqKi (GAvBwU) cÖZ"vnyi Kivi `vwe KiwQ| KviY, evsjv††ki Rvnr e`emvqxiv evwl©K wfwË†Z U"v· wiUvb© `vwLj K†i _v†K, †m†y†Î Rvnr μ†qi mgq AwMÖg Ki †`qvi †Kvb †hŠw³KZv †bB|

L| we†`kx Rvnr †Kv^úvwb,†jv hLb evsjv††ki Kv†M©v cwienb K†i _v†K, ZLb 5 kZvsk Ki cÖ`vb cÖ†hvR" nq| evsjv†`wk RvnrK †Kv^úvwb,†jvi Ici 5kZvsk Ki cÖZ"vnyi Kiv n†j Zv cuywR wnmv†e wewb†qvM Kiv m^œe n†e| Zvi gv†b idZvwbgylx evsjv†`wk Rvnr wk†íi e`vcK cÖmv†i Zv KvH©Ki f~wgKv ivL†e|

M| evsjv`wk Rvvn`Ri `y`I `iwgU`b`Ici `vbxq wKQz e`vsK KZ`K 3 kZvsk nv`i bM` Ki KZ`b Kiv nq| A_P wecyj As`Ki cwiPvjbv e`q `gUv`bvi ci evsjv`wk RvvnR gvWjKiv `ki Rb` we`wk gy`v Avq K`i _v`K| `wkq cZvKvevwn RvvnR wk`i e`vcK cOm`v`ii j`y` `iwgU`b`Yi `y`I GB 3 kZvsk nv`i AwMÖg Ki KZ`b cÖZ`v`nvi Kiv DwPZ|

23| iBvbx bM` fZ`Kxi Kvi`b cÖvß Av`qi Dci 5% (wUwWGm) Ki KZ`b cÖZ`v`nvi Kiv| `h`nZz GUv `Kvb Avq bq wKš` miKv`ii `K GKwU Drmvn (aviv- 53 wWwWwW)|

24| `Kejgv` evsjv`k`i `Zwi Kw`DUvi mdUIq`v`ii Rb` we`gvb weavbmg~n cwie`Z` mKj mdUIq`v`ii `vfvweK AePq Aby`gv`b Aby`gv`b Kiv| [Z...Zxq Zdwm`ji Aby`Q`- 3(1) 3(2)(L)(6)]|

25| evsjv`k e`vs`Ki wb`KxKv Abyhvqx GKwU evwYwR`K e`vsK KZ`K wnmveK...Z g` I m`nRbK `bv I my`i Rb` mw`Zi wecix`Z Aby`gv`b`hvM` KZ`b wn`m`e GKwU cwigv Aby`gv`b Kiv, `h`nZz GB `I` Aby`gv`b`hvM` KZ`bmg~`ni GKwU we`gvb weavb Av`Q hv wba`vibx eQi 2006-2007 ch`š`— cÖ`qvm`hvM` wQj| [aviv-29(18KK)]|

26| we`gvb UvKv 20 j`| `K UvKv 40 j`| `vfvweK AePq fvZvi Rb` hvš`K hvbev`bi m`e`v`P Aby`gv`b`hvM` e`q e,w× Kiv|

27| **B>Uv`i÷ mvm`cY wnmve**

`a`e` aviv	welqmg~n	cÖ`—vemg~n	cÖ`—v`ei wcQ`b hyw`mg~n
AvBwUI 1984 Gi aviv 28(3)	B>Uv`i÷ mvm`cY wnmve: AvqKi Aa`v`k (AvBwUI) Gi aviv 28(3), 1984 cÖ`vb K`i `h mKj evwYwR`K e`vsKmg~n Ges Ab`vb` KwZcq we`klvqz e`vsKmg~n`K Kz ev m`nRbK F`bi Dci Ki cwi`kva Ki`Z n`e Ges Zv H Avq erm`i cwi`kva Ki`Z n`e `h Avq erm`i jvf I `jvKmvb wn`m`e my` Rgv Kiv n`q`Q ev `hB erm`i cÖK...Zfv`e GUv jvf Kiv n`q`Q, GB `yBUvi g`a` `hwU Av`M nq, A_`vr Hme ms`vmg~n`K Kz-F`bi Dci Avq `xK...wZ `Iqvi Rb` Aby`gv`b `Iqv nq, AvBwUI 1984 aviv 35 Abyhvqx Drcb` dj ev bM` wfw` GB `yBUvi g`a` `hwU nq Avgiv cÖ`—ve Kw`i `h e`vs`Ki g`Zv Avw_`K cÖwZôvbm`K GKB fv`e we`ePbv Kiv	Avw_`K cÖwZôvbm`n (GdAvBmg~n) Ab`vb`i mv`_ AvqKi Aa`v`k, 1984 Gi aviv 28(3) G Aš`—fy`Kiv DwPr we`gvb aviv 28 (3) Abyhvqx Ö.... evsjv`k wki e`vsK, evsjv`k wki Fb ms`v, Bb`f`g`U K`c`v`ikb Ae evsjv`k Ges `h `Kvb evwYwR`K e`vsK Zrmn evsjv`k K...wl e`vsK I ivRkvx K...wl Db`eqb e`vsK, my` wn`m`e Avq hv Hme `k`bxi Kz ev m`nRbK Fb m`ú`K` `hfv`e evsjv`k e`vsK `k`bx wefvRb K`i`Q Zv H Avq erm`i `h erm`i GUv jvf I `jvKkvb wn`m`e H erm`i Rb` Rgv n`q`Q ev `I we`k`l `hiKg nq GUv `h erm`i cÖK...Zfv`e cvIqv `M`Q, GB `yBUvi g`a`	Avw_`K cÖwZôvbm`n (GdAvBmg~n) Gi mKj Kg`ZrciZvmg~n evwYwR`K e`vs`Ki g`Zv evsjv`k e`vsK KZ`K ZËjveabv I wbqws`Z n`q _v`K evwYwR`K e`vsK,`jvi g`Zv GdAvBmg~n`K Fb cÖ`vb, bM` ch`vßZv, SzwK e`v`vcbv, mw`Z cÖ`vb cÖf,wZ m`ú`K` we`klZ mKj wbqš`bgyjK Pvw`vejx `ewk ev Kg cÖwZcvjb Ki`Z nq `h`nZz GdAvBmg~n GKB KZ`K,`K KZ`K,`K wbqws`Z nq Ges evwYwR`K e`vsKmg~`ni g`Zv GKB cÖwewamg~`ni gva`g wbqws`Z nq ZvB GKB wel`qi Rb` Ki we`ePbv GKB fv`e Kiv DwPr n`e evsjv`k e`vsK GdAvBwW mvK`yjvi bs 08, ZvwiL 3iv AMv÷ 2002 Abyhvqx mKj GdAvBmg~n`K evwYwR`K e`vsKmg~`ni g`Zv `k`bx` FY/BRvivi

	<p>‡nvK </p>	<p>†hwU Av‡M nqÓ </p> <p>Ò..... evsjv‡`k wkc e`vsK, evsjv‡`k wkí FY ms`v, Bb‡f:‡gU K‡c©v‡ikb I evsjv‡`k, †h‡Kvb evwYwR`K e`vsK Zrmn evsjv‡`k K...wl e`vsK Ges ivRkvnX K...wl Dbœqb e`vsK Ges Avw_©K cÖwZôvb H RvZxq Lvivc ev m‡`nRbK FY mœú‡K© my` wn‡m‡e Avq hv evsjv‡`k e`vsK †h eQ‡i e`vs‡Ki jvf I †jvKmb wn‡m‡e Rgv Kiv n‡q‡Q †mB erm‡i Avq ermi wn‡m‡e †k^abxe× Ki‡Z ev †¶Î we‡k‡l †hiKg nq †h erm‡i GUv cÖK...Zfv‡e jvf Kiv nq GB `yBUvi g‡a` †hwU Av‡M nq </p>	<p>Dc‡i my‡`i Rb` GKwU B>Uv‡i÷ mvm‡cÝ wnmve i¶bv‡e¶b Ki‡Z nq GB mvK©yivi Abyhvqx GdAvBmg~n‡K fvov/wKw`—i Dc‡i my` Rgv Ki‡Z AbygwZ †`Iqv nq bv hw` fvov ev wKw`— 3 gvm ev Zvi †_‡K †ewk †gqv‡`i Rb` cvl bv n‡q _v‡K jvf I †jvKmb wn‡m‡e Avq wn‡m‡e G RvZxq my` Rgv Kivi cwie‡Z© mKj e`vsK I GdAvBmg~n‡K GBme my`, †jv‡K B>Uv‡i÷ mvm‡cÝ wn‡m‡e Rgv Ki‡Z nq hv D×,Z c‡Î cÖ`k©b Kiv nq GB iKg AvPib Kivi g~j A_© n‡`Q GB †h †hLv‡b Avmj UvKvi cybi“×v‡ii mœœvebv n‡`Q AwbwðZ A_©vr m‡`nRbK/Lvive †mLv‡b Gi“c wnmvemg~‡ni my‡`i `^xK...wZ weP¶bg~jK nqbv ev eis GUv cwiPvjbv gybv‡K weK...Z/wùZ K‡i Zzj‡e, hvi gva`‡g GUv GKwU weâvwš—g~jK fv‡e GKwU cÖwZôv‡b cwiPvjbv g~jK djvdj cÖ`vb Ki‡e Ges Gi Kvi‡b G RvZxq ùxZ gybv‡vi Dci jf`vsk cwi‡kva Kiv n‡j Zv †KejgvÎ g~ja‡bi †_‡K †`Iqv n‡e hvi gv‡b n‡`Q g~ja‡bi ¶q mvab, hvi Kvi‡b GKwU msMVb‡K GKwU `ye©jRbK Ae`vq †d‡v nq GUv wek e`vcx Abym,Z c×wZ †h †k^abxe× Fb/BRviv Dc‡i myL we‡ePbv Kiv Ges G RvZxq B>Uv‡i÷ mvm‡cÝ wn‡m‡ei Dc‡i K‡ii we‡ePbv wek e`vcx GKB ai‡bi wKš` evsjv‡`k Ki KZ©,,c¶ †KejgvÎ evwYwR`K e`vsKmg~‡ni †k^abxfy³ Fb/BRvivmg~‡ni Dci my` Avq bM` wfwE‡Z Avq wn‡m‡e we‡ePbv K‡i hv GdAvB mg~‡ni †¶Î Abymib Kiv nq bv A_©vr GUv Ab`vh` Ges AwePvi cÖK...Zc‡¶¶ Ki KZ©,,c¶mg~n wek vm K‡ib Ges Zviv e`vsKmg~‡ni †¶Î †hiKg c×wZ Abymib K‡ib Zvi AbyK~‡j wKš`— Zv‡`i ARynvZ n‡`Q GB †h, †h‡nZz AvBwUI 1984 Gi aviv 28(3) Gd AvBmg~n‡K e`vsKmg~‡ni g‡Zv ZvwjKv‡Z Aš`—f©y³ K‡i bvB ZvB Zviv Ggb GKwU Ae`vq †bB †h hv‡Z K‡i Zviv</p>
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			GKB RvZxq we†ePbv cÖ`vb Ki†Z m¶g nb Ges G Kvi†b Ki KZ©,,c¶ Avgv†`i†K civgk© w`†q†Qb †h Avcbv†`i g†Zv e`emvqxi msMV†bi gva`†g GKwU cÖ`—ve †`Iqvi Rb`
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28| **Kwgb, evAv ev wdqi K Drm KZb ev msMÖn (AvBwUI 1984 Gi 53O(2) avivi Aaxb)**

<p>A_© AvBb 2013, Gi gva'g fhvfe cÖEZb Kiv nq fhKvb fKvúvbx fZj wecYbRvZ fKvúvbx e'ZxZ GB Aa'v'ki aviv 2 Gi Aby'Q' (20) fhvfe msÁvwqZ Kiv nqfQ ZvfZ G RvZxq fKvúvbx KZc,,K wba©vwiZ LyPiv g~'i f_K K'g GKwU g~'j GKwU wjwLZ Pzw³i Aaxb fhKvb cwi'ekK ev Ab' fhKvb e'w³i KvQ fKvúvbx cY'vw' weuq K'i, Ges cwi'ekK I Ab'vb' e'w³eM©i KvQ weuq g~'j Ges G RvZxq fKvúvbx KZc,,K wba©vwiZ LyPiv g~'i g'a' cv_©K'i nvi 5% nv'i G RvZxq cwi'ekK I Ab'vb' e'w³'i KvQ G RvZxq cY'vw' weuqi mgq G RvZxq fKvúvbx msMÖn K'i </p>	<p>Avgiv fmnZz fRvii mv_ ZvwM'v w'w'Q fh; K) cwi'ekKi KvQ f_K msMÖni Rb' Ki nvi b'vh' nZ n'e hvZ Gi cÖK...Z bxU gybv dv cÖwZdwjZ nq G Kvi' K'ii nvi wb'æv³fv'e wba©vwiZ nIqv DwPZ (1) fhLv' cÖ'hvR' nq fKvúvbx weuq~'j Ges m'e©v'P LyPiv g~'i g'a'Kvi cv_©K'i Dci 0.50% nv'i; ev (2) fhLv' cÖ'hvR' nq fMlv' Gi fMÖvm g~'j ms'hvR'bi Dci Z'e kZ© GB fh, GUv Pzw³Z D'j-wLZ_vK'Z n'e Ges G RvZxq fMÖvm g~'j ms'hvR'bi Dci 3% Gi AwaK n'e bv L) GB weavb GKwU wjwLZ Pzw³_vKzK ev bv_vKzK mK'ji Rb' cÖ'hvR' Ki'Z n'e M) AvBwUI 1984 aviv 52 Gi fKvb cÖ'qvM n'e bv hLb aviv 53O(2) cÖ'hvR' n'e </p>	<p>fKvúvbx weuq~'j Ges m'e©v'P weuq~'j g'a' cv_©K' `yBwU Avjv'v e'w³i gvwjKvbvaxb nq A_©vr cwi'ekK Ges LyPiv we'μZv bZzb avivwU mycvwik K'i fh cwi'ekK Ges LyPiv we'μZv Df'qi KvQ f_K GKw'K m'æve' Av'qi Dci Ki msMÖn Kiv A_©vr cwi'ekKi KvQ f_K fmnZz GUv AvBwUI 1984 Gi aviv 49(2) Gi mv'_ msMwZc~Y© bq LyPiv we'μZvi Avq cwi'ekKi Av'qi Ask bq GKvi' Ki LyPiv we'μZvi DcvR©'bi Rb' cwi'ekKi KvQ f_K KZc©b Kiv hvq bv GUv j' Kiv GLv' cÖvmw½K fh AvBwUI 1984 Gi aviv 7 fKvb Abby'gvw'Z K'ii KZc©b wb'la K'i </p> <p>m'e©v'P LyPivg~'j ch©vq ch©š— 5% nv'i nvi cwi'ekKi AvBbm'Z Ki f'evSvi f_K Zvrch©c~Y©fv'e f'ewk (Zv' i cÖK...Z Ki `v'qi 4 f_K 5 ,b) hv n'Q Ab'vh' GKvi' m'e©v'P LyPiv g~'j ch©vq ch©š— G RvZxq 5% Ki msMÖn cwi'ekKi e'emv'K Kg AvKl©bxq K'i Zz'Q Ges GdGgwmwR wki'K mvgwMÖKfv'e gvivZ'Kfv'e wZMÖ' Ki'Q </p> <p>hw' fKvúvbx/cwi'ekKi c'gh©v'v AvBwUI 1984 Gi aviv 52 Gi Aaxb GKwU mieivnKvixi c'gh©v'vq i'cvš—wiZ nq Zvn'j aviv 53O(2) Gi mv'_ mvsNwl©K n'e A_©vr- - hw' fKvúvbx miKvix ms'v/Ab'vb' fKvúvbx KvQ GKRb mieivnKvix wn'm'e weuq K'i (K'ii Avš—:KZc©b Ges msMÖni cÖgvb); - hw' fKvúvbx cwi'ekKi KvQ weuq K'i Ges cwi'ekK Ab'vb' fKvúvbx/AvaywbK Kvievixi KvQ mieivn K'i (fhgb- Av'Mviv/gxbv evRvi, GwmAvB, ^cæ cÖf,,wZ) (%ØZ Ki 'wMZ Kivi cÖfve) </p>
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29| **wKQv wbw'©÷ fmevmg~'ni f'c'g>U f_K KZc©b (AvBwUI 1984 Gi 52GG avivi Aaxb)**

<p>A_© AvBb 2011 G AvBwUI 1984 Gi bZzb Aš—f©y³ aviv 52GG Gi Dci wfw' K'i, GUv ejv n'q'Q fh fKvb w÷f'Wvwis G'RÝx'K fKvb Kwgb cÖ'vb A_ev cÖvB'fU wmwKDwiwU mvwf©m G'RÝx'K fKvb f'c'g>U cÖ'vb A_ev GB Aa'v'q ewY©Z fmevmg~'n</p>	<p>myZivs Avgv' i mycvwik nj fh U³v'fj G'RÝx f'nev, gvbe m'ú' f'nev, B'fU g'v'br'g>U f'nev, Rxeb exgv, mvaviY exgvÖi gZ f'nev MÖnYKvix c'¶ LiP cÖwZc~iY wel'q fKvb f'nev wel'q, D³ G'jvKvmg~'ni Aaxb, wb'Pi welqMywj'Z 10% nv'i Ki KwZ©Z n'e:</p>	<p>A'bk f'nev i'q'Q hv Dr'm Ki KZc©'bi D'f'k' AvBwUI 1984 Gi Aa'vq 7 Aaxb msÁvwqZ bq GB bZzbfv'e cÖewZ©Z wbqg f'gvZv'eK, Rxeb exgv, mvaviY exgv, U³v'fj G'RÝx f'nev, gvbe m'ú' f'nev, B'fU g'v'br'g>U f'nev Ges Ab'vb' LiP cÖwZcyi'Yi</p>
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<p><i>e`wZZ Ab` †Kvb †mev cÖ`v`bi Rb` †Kvb e`w`z`K †c`g`U cÖ`vb</i> MÖnxZvi GKvD`U Gi`c †c`g`U i mg`q ev Gi`c †c`g`U i †µwWU Kv`j Gi`c cÖ`q A`_ ©i Dci 10% nv`i AvqKi KZ©b cÖ`hvR` </p>	<p>K) hw` we`j Kwgkb/ gvwR©b cÖKvk bv Kiv nq Z`e f`vU e`wZZ †gvU we`ji Dci 15% nv`i avibvK...Z jv`fi Dci; L) hw` we`j Kwgkb/ gvwR©b cÖKvk Kiv nq Z`e Gi`c cÖKvwkZ Kwgkb/ gvwR©`bi Dci </p>	<p>gZ †mev GB wbq`gi Aax`b co`e Ges cy`iv jf`vs`ki Dci 10% DB_`nvwis Ki cÖ`hvR` n`Z cv`i, hLb cy`iv Kwgkb M,,wnZ D³ 10% jf`vs`ki †P`q A`bK Kgl</p>
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30| †ckvMZ I KvixMwi †mevmg~`ni †¶`I wd † †K Dr`m KZ©b (AvBwUI 1984 (bZzb) Gi aviv 52G(3) Aax`b

<p>A_ © AvBb 2013 gva`g AvBwUI 1984 Gi aviv 52G(3) Aax`b AvbxZ bZzb wbqg </p> <p>GB bZzb wbqg †gvZv`eK, †ckvMZ †mev ev KvixMwi †mevi wel`q Dr`m Ki KZ©b (wUwWgm) nvi wb`Pi †gvZv`eK cyb:Zcwmj Kiv n`q`Q:</p> <p>K) Gi`c wd Gi 10% †hLv`b Gi`c wd MÖnYKvix e`w³ cÖ`vbKvixi wbKU Zvi wUAvBgb cÖ`vb K`i; A_ ev</p> <p>L) Gi`c wd Gi 15% †hLv`b Gi`c wd MÖnYKvix e`w³ cÖ`vbKvixi wbKU Zvi wUAvBgb cÖ`vb Ki`Z e`_ © nq </p>	<p><i>myZivs Avgv`i †Rvi mycvwik nj †h GKwU mwVK`ú`xKiY ev ms`kvabx Ki`Z n`e hv`Z:</i></p> <p>wUAvBgb †bB Gi`c e`w³ †_`K 15% Ki KZ©b †Kejgv`I evsjv`k AvevwmK Ki cÖ`vbKvixM`Yi †¶`I cÖ`hvR` Ges we`k †_`K AbvevwmK †mev cÖ`vbKvix`i †¶`I cÖ`hvR` bq;</p>	<p>GUV `ú`÷ Kiv nqwb †h DB_`nvwis Ki nvi KZ n`e, hLb †mev cÖ`vbKvixMY we`k †_`K GB †mevmg~`n cÖ`vb Ki`Q AbvevwmK †mev, we`k †_`K †mevcÖ`vbKvix evsjv`k wUAvBgb mb` cvqbv KviY evsjv`k Gi`c †mev cÖ`v`bi Rb` wUAvBgb m`b MÖn`Yi Rb` Zv`i †Kvb eva`evaKZv †bB </p> <p>hw` ^ØZ Kiv cwinvi (wWwUG) Pzw³ we`g`yb _v`K, GUV wWwUG Gi wbq`gi Dci wfw`E K`i n`e </p>
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31| Ki `v`qi P~ovš— wb@úw`E (AvBwUI 1984 Gi 82M avivi Aax`b)

<p>A_ © AvBb 2011-`Z AvbxZ ms`kvab Abyhvqx ejv n`q`Q †h AvBwUI 1984 Gi aviv 82M m`ú`K© wb`æv³ KvH©µg cÖ`hvR` n`e:</p> <ul style="list-style-type: none"> ▪ Dcaviv (3), (4), (5), (6), (7), (8) I (9) mv`c`¶ GB Aa`v`ki Ab` †h`Kvb weav`b hvB ejv †nvK bv †Kb Dcaviv (2) G ewY©Z weavb Abyhvqx Dr`m KZ©bK...Z ev msM,,nxZ Ki H Dr`mi †_`K Ki `v`qi P~ovš— wb` <...wZ wn`m`e MY` n`e ▪ Dcaviv (2) ewY©Z Drmmg~`n †_`K Dr`m KZ©bK...Z ev msM,,nxZ Ki c~e©eZ©x ermi ev 	<p>Avgiv †m`nZz mycvwik KiwQ †h aviv 82M Gi wb`æv³ Dcaviv 82M avivi †PZbvi mv`_ msMwZ ivLvi Rb` wejyß Kiv †nvK A_ ©vr Dr`m KZ©bK...Z ev msM,,nxZ K`ii Dci wfw`E K`i Av`qi P~ovš— wb@úw`E:</p> <p>82M(3) 82M(5)</p>	<p>GUV n`Q Av`iK ai`bi b~`bZg Ki avh© Kivi AvKvi, hv †kl ch©š— Ki`vZv`i g`a` Ki Av`iv`ci †¶`I †f`v`f m,,wó Ki`e [82M (3), 82M(5)];</p> <p>we`g`yb weavb cÖ`wk©Z Av`qi †¶`I gvivZ`K Øv_ ©`evaKZvi m,,wó Ki`e Ges hvi gva`g KZ©,,c¶ KZ©,,K AwZwi³ Ki avh© Kiv n`e, hv mgMÖ avivi †PZbvi wecixZ G e`vcv`i A`bK wKQyi g`a` cÖavbZ ißvbxKvix gvivZ`Kfv`e ¶wZMÖ` ev nqivbxi m`syLxb n`eb Zv`i Ki `vq wb@úw`Ei †¶`I GUV †kl ch©š— iv`ó`i mvgMÖxK ißvbx e`emv`qi Dci cÖfve ivL`e [82M(6), 82M(7)];</p>
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<p>ermimg~n cvlbv †di†Zi we&cix†Z ev Dcaviv (2)- G ewY©Z †Kvb Drm Qvov Ab` †Kvb Drm †_†K Ki wba©vibx erm†ii Rb` cvlbv †di†Zi wecix†Z mgš^q Kiv hv†e bv </p> <ul style="list-style-type: none"> ▪ Dcaviv (2)- G ewY©Z Drmmg~n †_†K Avq Drm †_†K KZ©bK...Z ev msM,,nxZ K†ii Dci wfwĒ K†i Ges Ki wba©vibx erm†ii Rb` cÖ†hvR` K†ii nvi ev nvimg~ni Dci wfwĒ K†i wba©vwiZ n†e ▪ Dcaviv (4) Abyhvqx wnmveK...Z Avq Ki wba©vibx erm†ii Rb` Ab` †Kvb Dr†mi Aax†b wnmveK...Z ¶wZi wecix†Z ev c~e©eZ©x ermi ev ermimg~ni ¶wZi wecix†Z mgš^q Kiv hv†e bv ▪ Dcaviv (4)- G wba©vwiZ As†Ki AwZwi³ wba©vwiZ ev †Kvb Avq cÖ`wk©Z n†j Zv Ki wba©vibx erm†ii Rb` cÖ†hvR` nvi ev nvimg~n Ki cwi†kva†hvM` n†e ▪ aviv 30 Gi Aax†b fvZvw` wn†m†e †Kvb cwigvb MÖnY†hvM` bv n†j Zv Dcaviv (4) ewY©Z Dcv†q Av†qi mv†_ †hvM n†e ▪ Dcaviv (6) I (7)- G ewY©Z Avq Dcaviv (4)- Gi Aax†b Avq wba©vib Kivi c†i H eQ†ii Rb` cÖ†hvR` nvi ev nvimg~n Ki Av†ivc†hvM` n†e ▪ GB aviv†Z ewY©Z K†ii AwZwi³ A_© AvB†bi weavbmg~ni mv†_ msMwZ †i†L, hw` †Kvb, Ki `vZv mviPvR© wn†m†e cÖ`vb Ki†e 	<p>82M(6) 82M(7)</p>	<p>AvBwUI 1984 Gi aviv 30 Gi weavbmg~n aviv 29 Gi weavbmg~ni †_†K ^Zš; bv aviv 30 †KejgvĴ ZLbB Kvh©Ki n†e hw` aviv 29 cÖ†qvM Kiv nq hv aviv 82M Gi cÖ†qv†Mi †¶†Ĵ cÖ†hvR` nq bv </p>
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32| bM†` cÖvBe` evmv fvov fvZv (AvqKi wewagjv, 1984 Gi wewa 33K Gi Aax†b)

<p>AvqKi wewagjv, 1984 Gi wewa 33K eY©bv K†i †h: Ö†hLv†b evwo fvov fvZv Kg©Pvixi KZ©,,K bM†` cÖvc` nq, cwigvbwU, hw` †Kvb, hvi gva`†g Gfv†e</p>	<p>Avgiv †m†nZz mycvwik Kwi †h we`gvb Ae`nwZ mxgv g~j †eZ†bi kZKiv 65 fvM ev cÖwZ gv†m UvKv 30 nvRv†i cwieZ©b Kiv †nvK, G `yBUvi g†a` †hwU Kg nq </p>	<p>GB wewa 30K ch©v†jvwPZ nlqv DwPr, †h†nZz Kg©Pvixi µq ¶gZv cÖwZw`b cÖwZK~j evRvi cwiw`wZ, gy`vwùwZ, µgea©gvb Kg©Pvixi ivR`^ LiP cÖf,wZi Kvi†b n«vm cv†”Q GUv †Lqv†j †i†L Ges Kg©Pvixi RxebhvĴv Dbœq†bi j†¶¶ we`gvb Ae`nwZi mxgv g~j †eZ†bi kZKiv 65 fvM</p>
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<p>cÖvc" evwo fvov fvZv g~j †eZ†bi kZKiv 50 fvM ev cÖwZgv†m 20000/- UvKv AwZµg K†i, GB `yBUvi g†a" †hwU Kg nq Zvi Av†qi g†a" Aš—fy©³ Kiv n†e Ó</p>		<p>ev cÖwZgv†m UvKv 30 nvRvi, GB `yBUvi g†a" †hwU Kg nq Zv†Z cwieZ©b Kiv DwPZ n†e </p>
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33| †Kvb hvbevn†bi myweav Qvov bM†` cÖvc" hvbevnb fvZv (AvqKi wewagvjv, 1984 Gi wewa 33M Gi Aax†b)

<p>AvqKi wewagvjv 1984 Gi wewa 33M eY©bv K†i †h: Ò†hLv†b wb†qvMKZ©v KZ©,,K †Kvb hvbevnb †`Iqv nq bv Ges Kg©Pvix KZ©,,K bM†` hvbevnb fvZv cÖvc" nq, Gfv†e cÖvc" fvZv hw` UvKv 30 nvRv†ii AwZwi³ nq Zvn†j Zv Zvi Av†q†Z Aš—fy©³ n†e Ó</p>	<p>Avgiv †m†nZz mycvwik Kwi †h we"gvb Ae"nwZ mxgv UvKv 30 nvRvi †_†K 60 nvRv†i evov†bv †nvK </p>	<p>wewa 30M ch©v†jvPbv nlqv DwPZ, †h†nZz Kg©Pvix µq ¶gZv cÖwZK~j evRvi cwiw`wZ, gy`vùxwZ, Rjvjvbx LiP, µgea©gvb Kg©Pvixi ivR^ LiP cÖf,,wZi Kvi†b n«vm cv†"Q GUv we†ePbvq †i†L Ges Kg©Pvix Rxeb hv†vi Dbæqb NUv†bvi Rb" we"gvb Ae"nwZ mxgv UvKv 30,000/- †_†K UvKv 60,000/- DwæZ Kiv †nvK hv cÖwZ gv†m UvKv 5000/- G†m `vov†e hv eZ©gv†b n†"Q cÖwZgv†m UvKv 2000/- </p>
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34| hw` jf`vsk 20% Gi Dc`i cwi`kva Kiv nq Zvn`j ZvwjKvfy³ †Kv`úvbxmg~`ni Rb` K`c`v`iU Ki †iqvZ 10%

<p>mv`c`ÖwZKfv`e ZvwjKvfy³ †Kv`úvbx,`jv Ki †iqvZ 10% Dc`fvM Ki`Q hw` GB ZvwjKfy³ †Kv`úvbx,`jvi 20% Gi †ewk jf`vsk cwi`kva K`i </p> <p>(A_© AvBb 2000 Øviv Aš—f`y³ Kiv n`q`Q wKš` MZ 14 eQ`i †Kvb cwieZ`b nqwb)</p>	<p>Avgiv †m`nZz mycvwik KiwQ †h K`c`v`iU Ki †iqvZ wb`æv³ AvKv`i DbæxZ Kiv †nvK hv`Z ZvwjKvfy³ †Kv`úvbx,`jv Av`iv Ki †iqvZ Dc`fvM Kivi Rb` Av`iv jf`vsk †Nvlbv Ki`Z DrmvwnZ nq </p> <table border="1" data-bbox="881 521 1419 704"> <tr> <td>†iqvZ</td> <td>hw` cwi`kvwaZ jf`vsk</td> </tr> <tr> <td>10%</td> <td>20% Gi Dc`i</td> </tr> <tr> <td>15%</td> <td>50% Gi Dc`i</td> </tr> <tr> <td>20%</td> <td>100% Gi Dc`i</td> </tr> <tr> <td>30%</td> <td>150% Gi Dc`i</td> </tr> </table>	†iqvZ	hw` cwi`kvwaZ jf`vsk	10%	20% Gi Dc`i	15%	50% Gi Dc`i	20%	100% Gi Dc`i	30%	150% Gi Dc`i	<p>2000 mvj †_`K ZvwjKvfy³ †Kv`úvbx,`jv 10% nv`i Ki †iqvZ Dc`fvM Ki`Q GB k`Z`© †h hw` cwi`kvwaZ jf`vsk 20% Gi †ewk nq hw` Avgiv MZ 14 eQi j` K`i _vwK Zvn`j Avgiv e`emv`qi wPÍ eyS`Z cvie Ges 2000 mv`ji Zzjbvq ÷K GK`PÄ gv`K`U Ae`vb eyS`Z cvie GUv we`ePbv K`i GUv †hŠw³K n`e †h GB †iqv`Zi gvb`Û ch`v`jvPbv Kiv Ges GKwU †hŠw³K c`wZ`Z DbæxZ Kiv hw` ZvB nq Zvn`j wewb`qvMKvixMY ev †kqvi †nviviMY jf`vsk AvKv`i weivU c`Ovwß jvf Ki`eb hv wewb`qvMKvix`i ÷K GK`PÄ gv`K`U wewb`qvM Ki`ZI DrmvwnZ Ki`e </p>
†iqvZ	hw` cwi`kvwaZ jf`vsk											
10%	20% Gi Dc`i											
15%	50% Gi Dc`i											
20%	100% Gi Dc`i											
30%	150% Gi Dc`i											

35| DcKi Kwgkvb`ii mb` bv _vK`j Kg Ki we`ePbv Kiv n`e bv (AvBwUI 1984 Gi 50 avivi Aaxb- †eZb n`Z Dr`m KZ`b)

<p>g~j ms`kvabx A_© AvBb 2013 aviv 50-gG Kiv n`qwQj, mv`c`ÖwZKKv`j †Kvb Kg nvi ev Kg As`Ki Ki G RvZxq c`O`qv`Mi Rb` DcKi Kwgkvb`ii mb` e`ZxZ Ki`vZvi Rb` c`O`qvM`hvM` n`e bv </p>	<p>Avgiv †m`nZz mycvwik KiwQ †h Dcaviv 50 (2K) ch`v`jvPbv Kiv DwPr Ges ms`kvab Kiv c`O`qvRb Ges mePvB`Z mnR iv`—v Aš—fy`³ Kivi Rb` †hgb Ki wba`vibx Av`k n`Q h`_ó hv Øviv aviv 50 Gi Aax`b Pjgvb †eZb Av`qi Aax`b cwi`kvwaZ AwZwi³ Ki mgš`q Kiv hv`e </p>	<p>†hLv`b DcKi Kwgkvb`i Ki`vZvi Ki wiUv`Y`i †c`Öw`Z mš`wó Abyhvqx Ki wba`viYx Av`k Rvix K`i, †mLv`b Kg As`Ki K`ii c`O`qvM Kivi Rb` wWwmwU Gi KvQ †_`K AwZwi³ mvwU`wd`KU †KejgvÍ Pjgvb †eZb Av`q AwZwi³ Ki mgš`qi Rb` GKwU AwZwi³ KvR n`e Gi d`j Ki`vZv`i Rb` Ac`O`qvRbxq nqivwbiI m,`wó n`Z cv`i </p> <p>hvi cwi`c`Öw`Z GKvi`b ms`kvab Kiv DwPZ Ges Aš—fy`³ Kivi mePvB`Z mnR c_ †hgb, Ki wba`viYx Av`k ch`vß n`e hv`Z K`i cwi`kvwaZ AwZwi³ Ki aviv 50 Gi Aax`b Pjgvb †eZb Av`q mgš`q Kiv hvq </p>
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ię Ki

μwgK bs	welq	cÖ ⁻ —vebv	mswk-ó AvB†bi weav†b eZ©gvb Kvh©Ki Ae ⁻ v	cÖ ⁻ —vebvi ⁻ ^c†¶¶ hyw ³ mg~n
1	2	3	4	5
36	aviv 32(2) †Z `vexbvgv Rvixi †¶†Ā KviY `k©v†bv †bvWUk Rvixi Rb ⁻ 3 eQ†ii mgqmxgv, hv A_© AvBb, 2010 Øviv wejyß Kiv nq Zv, c~Ye©n†ji cÖ ⁻ —vebv cÖm†½	"The Customs Act, 1969" Gi Section 32 Gi Sub-section (2) G Dwj-wLZ "on that account shall be served with a notice" kã,wji ci "within three years of the relevant date" kã,wj ms†hvR†bi cÖ ⁻ —ve Kiv n†jv	AvB†bi mswk-ó weavbwU†Z [aviv 32(2) †Z] `vexbvgv Rvixi Rb ⁻ KviY `k©v†bv †bvWUk Rvixi 3 eQ†ii mgqmxgv, hv `xN©w`b n†Z ejer wQj, Zv A_© AvBb, 2010 Øviv wejyß Kivq eZ©gv†b G ai†Yi Kvh©μ†gi Rb ⁻ †Kvb mgqmxgv envj †bB	A_© AvBb,2010 Øviv AvbxZ ms†kvabx Abyhvqx `vexbvgv Rvixi m†e©v”P mgqmxgv 3 eQi wejyß Kivq Av†jvP ⁻ †¶†Ā e ⁻ emv evwY†R ⁻ i Dci weifc cÖwZwμqv j¶¶ Kiv hvq †Kbbv †Kvb e ⁻ emvqx ev Ki`vZv GKwU wba©vwiZ †gqv†`i g†a ⁻ cÖ†`q †Kvb ivR ⁻ ^ wel†q AeMZ bv n†Z cvi†j my`~i AZx†Zi †Kvb `vexi wecix†Z Avw_©K ms ⁻ vb wbwðZ Ki†Z cv†i bv ZvQvovI miKvi c¶¶ ev Ki`vZv Df†qi Rb ⁻ e†Kqv cvl bv ev e†Kqv `v†qi †¶†Ā b`vq wePv†ii ⁻ ^v†_© m†e©v”P mgqmxgv wba©vwiZ _vKv evÁbxq; †hgbwU Av†Q miKv†ii Kv†Q Ki`vZvi cÖvc ⁻ A†_©i †¶†Ā Kv÷g&m AvB†bi aviv 33 Abyhvqx widvŪ `vex I aviv 39 (wm) Abyhvqx W ^a e`vK `vexi †gqv` m†e©v”P 6 gvm I miKvix Av†`†k ms¶zāZvi Kvi†Y U ^a vBeybv†j aviv 196 G(3) Gi AvIZvq Avcxj `v†q†ii m†e©v”P mgqmxgv 3 gvm wba©vwiZ Av†Q G mg~`q we†ePbvq 3bs

				Kjv†gi cÖ—vebv hyw³hy³ we†eP”
37	aviv 83 we Gi Dc-aviv (2) Gi AvIZvq cY” Pvjv†bi ié-Kivw` ewa©ZKiYv†_© c~Y:iévq†bi m†e©v”P mgqmxgv 3 eQi, hv ÒA_© AvBb, 2010Ó Øviv wejyß Kiv nq Zv, c~Ye©n†ji cÖ—vebv cÖm†½	"The Customs Act, 1969" Gi Section 83B Gi Sub-section (2) G Dwj-wLZ "the officer of Customs may amend the assessment at any time " kã,wji ci "within three years from the date on which the original assessment was made" kã,wj ms†hvR†bi cÖ—ve Kiv n†jv	AvB†bi mswk-ó weavbwU†Z (aviv 83 we (2) †Z) wbY©xZ iéKivw` ewa©ZKiYv†_© cyY:iévq†bi m†e©v”P 3 eQ†ii mgqmxgv, hv `xN©w`b ejer wQj Zv, A_© AvBb, 2010 Øviv wejyß Kivq eZ©gv†b G ai†Yi Kvh©µ†gi Rb` †Kvb mgqmxgv envj †bB	ÒA_© AvBb,2010Ó Øviv AvbxZ ms†kvabx Abyhvqx c~Y:iévq†bi m†e©v”P mgqmxgv 3 eQi †gqv` wejyß Kivq Av†jvP” †¶†Í e`env evwY†R”i Dci weifc cÖwZwµqv j¶ Kiv hvq †Kbbv †Kvb e`envqx ev Ki`vZv GKwU wba©vwiZ †gqv†i g†a` cÖ†`q †Kvb ivR`^ wel†q AeMZ bv n†Z cvi†j my`~i AZx†Zi †Kvb `vexi wecix†Z Avw_©K ms`vb wbdZ Ki†Z cv†i bv ZvQvovI miKvi c¶ ev Ki`vZv Df†qi Rb` e†Kqv cvIbv ev e†Kqv `v†qi †¶†Í b`vq wePv†ii `^v†_© m†e©v”P mgqmxgv wba©vwiZ _vKv evÁbxq; †hgbwU Av†Q miKv†ii Kv†Q Ki`vZvi cÖvc` A†_©i †¶†Í Kv÷g&m AvB†bi aviv 33 Abyhvqx widvÛ `vex I aviv 39 (wm) Abyhvqx W`e`vK `vexi †gqv` m†e©v”P 6 gvm I miKvix Av†`†k ms¶zãZvi Kvi†Y U`vBeybv†j aviv 196 G(3) Gi AvIZvq Avcxj `v†q†ii m†e©v”P mgqmxgv 3 gvm wba©vwiZ Av†Q G mg~`q we†ePbvq 3bs Kjv†gi cÖ—vebv hyw³hy³ we†eP”
38	ié AvB†bi Aaxb Kv÷gm e†ÚW	ÒThe Customs Act, 1969Ó Gi Section 83C wbgæif†c cÖwZ`vc†Yi cÖ—ve Kiv nj:-	Sec. 83C: AUDIT OR EXAMINATION OF RECORDS:	cÖ_gZ: my`~i AZxZ †_†K ié AvB†bi aviv 83wm Gi weavbwU

<p>Iq`vinvDwRs e`e`vcYvi AvIZvq cwiPvwjZ cÖwZôv†bi †¶†Î ié eÛ Kwgkbv†iU KZC,,c¶¶i ¶gZv Ges g~mK e`e`vax†b wbqwšZ I cwiPvwjZ Ki`vZvi Kvh©µ†gi †¶†Î Òg~j` ms†hvRb Ki AvBb 1991Ó I Z`vax†b cÖYxZ wewa weav†bi Aaxb g~mK KZC,,c¶¶i ¶gZvi mv†_ Òw` Kv÷gm G`v±, 1969Ó Gi AvIZvq †cv÷ wK~qv†iY AwWU Kg©KZ©v†`i Avg`vwbKvi†Ki wcÖwgm†m m†iRwg†b Kvh©µg cwiPvjbv mswk-ó weavb GKBMv†_ Kvh©Ki _vKvq Kv÷gm eÛ Kwgkbv†iU I g~mK KZC,,c¶¶i Ges †cv÷ wK~qv†iY AwWU Kg©KZ©v†`i KZC,,†Ëji g†a` mvsNwl©K Ae`v m,,wó nIqv QvovI Av†jvP` †¶†Î Ki`vZv cÖwZôv†bi Rb` Ah_v</p>	<p>SEC-83C: AUDIT AND EXAMINATION OF RECORD:- (I) An officer of Customs, pursuant to section 211 of this Act, may at any time call for audit and examine any import related Bill of Entry or export related Bill of Export and relevant records for the purpose of import or export as the case may be. (2) For the purpose of sub-section (1) of this section every such importer or exporter, as the case may be, must as and when required by an officer of Customs: (a) make the records available to Customs; (b) provide copies of records; and (c) answer any question relevant to the matters arising under this Act, asked by an officer of Customs.</p>	<p>(1) An Officer of Customs may at any time enter any premises or place where records are kept pursuant to section 211 of this Act and audit and examine those records either in relation of specific transactions or to the adequacy or integrity of the manual or electronic system or systems by which such records are created and stored. (2) For the purpose of sub-section (1) of this section, an officer of Customs shall have full and free access to all lands, buildings and places and to all books, records and documents, whether in the custody or under the control of the licensee, importer, exporter or any other person, for the purpose of inspecting any books, records and documents and any property, process or matter that the officer considers- a) necessary or relevant for the purpose of collecting any duty under the Act or for the purpose of carrying out any other function lawfully conferred on the officer, or b) likely to provide any information otherwise required for the purposes of this Act or for the discharge or any functions under this Act. 3. The officer of Customs may make extracts from or copies of any such</p>	<p>envj _vK†jI weMZ gvI 3 ermi hveZ ié g~j`vqb I wbix¶v Awa`Bi KZ...©K weavbwUi AccÖ†qvM j¶¶ Kiv hv†`Q Kv÷g&m e†ÛW Iq`vinvDR jvB†mYavix mKj Avg`vbxKviK I ißvbxKviK cÖwZôv†bi Kvh©µg ÒThe Customs Act, 1969Ó Gi GKv`k Aa`vqf,³ aviv 84 n†Z 119 Gi weav†bi AvIZvq Kv÷g&m eÛ Kwgkbv†iU KZC,,Kc¶¶ KZC,,K wbqwšZ nq; weavq G ai†Yi cÖwZôv†bi mg~`q Kvh©µg (wbqwgZ AwWU mn Avg`vwb cÖvc`Zv cÖ`vb) mswk-ó ié Kg©KZ©vMY KZ...©K cÖZ`¶ ZZjveavq†b cwiPvwjZ nq GZ`m†ËjI ié g~j`vqb I wbix¶v `Bi KZC,,K aviv 83wm Gi weav†bi AvIZvi ¶gZv cÖ†qv†Mi gva`†g GKB e†ÛW cÖwZôv†b m†iRwg†b Kh©µg cwiPvjbv c~e©K c~Yivq wbix¶vi AvIZvq Avbvq†bi †cÖw¶†Z mswkó †¶†Î Ah_v nqivwYi AvksLv m,,wó nq wÖZxqZ: g~mK wbeÜb e`wZ†i†K ié †÷kb n†Z Avg`vwbKviK ev ißvwbKvi†Ki cY`Pvjbv Qvo cÖ`vb Kiv nq bv Avg`vwbKviK ev ißvwbKvi†Ki mg~`q e`emvqx Kvh©µg g~mK e`e`vax†b Òg~j` ms†hvRb Ki</p>
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<p>nqivwYKi cwiw'wZ m,,wó nIqvq ié AvB†bi GZØmswk-ó weavb cÖwZ'vc†Yi cÖ— vebv cÖm†½ </p>		<p>books, documents or records. 4. Notwithstanding sub-section (2) and (3) of this section an officer of Customs shall except with the consent of an occupier or owner thereof or pursuant to a warrant issued under this Act.</p>	<p>AvBb, 1991Ó, Óg~j" ms†hvRb Ki wewagvjv, 1991Ó I Z'vax†b RvZxq ivR^ †evW© KZ©,,K RvixK...Z wewa-weavb I Av†'k wb†İ©†ki AvIZvq g~mK Kg©KZ©v†`i wbqšjYvax†b cwiPvwjZ n†q_v†K Ges mswk-ó wewa-weavb Avbyhvqx h_vh_ LvZvcÎ i¶Yv†e¶Y c~e©K cÖwZ Ki-†gqv` / gv†mi †k†l mg~`q e'emvwqK Kvh©µ†gi weeiYx m^wjZ `vwLjcÎI mswk-ó g~mK wbewÚZ Avg`vbx / ißvwbKviK KZ©,,K mswk-ó g~mK mv†K©†j Rgv cÖ`vb Ki†Z nq `vwLjcÎ cix¶v wbix¶v QvovI Óg~j" ms†hvRb Ki AvBb, 1991Ó Gi aviv 26K Gi weavb Abyhvqx g~mK Kwgkbv†iU Kg©KZ©v KZ©,,K Avg`vwbKviK / ißvbxKviK cÖwZôv†bi g~mK mswk-ó mg~`q `wjv` wbix¶v Kiv nq GKBfv†e g~mK AvBb I wewai AvIZvq, Ôwbix¶v, †Mv†q`v I Z`š— Awa`Bi, g~j" ms†hvRb KiÖ KZ©,,c¶ KZ©,,K GKB Avg`vbxKviK / ißvbxKviK cÖwZôv†bi g~mK†hvM` Kvh©µg wbix¶v QvovI ivR^ mswk-ó †h †Kvb Z`š— Kvh©µg cwiPvjbv Kiv n†q_v†K D†j-L, hv†Z GKB e`w³ / cÖwZôv†bi GKB †gqv†`i wecix†Z LvZvcÎ/</p>
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			<p>Kvh©µg Dfq AwWU `j Z_v Kwgkbv‡iU AwWU `j I Awa`β‡ii AwWU `j KZ©,,K wbix¶xZ bv nq †m j‡¶¶ RvZxq ivR^- †evW© KZ©,,K RvixK...Z AwWU Kvh©µg mswk-ó mvaviY Av‡`k bs- 09 / g~mK / 99 / 181 ZvwiL 10/06/1999 Gi Aby‡”Q`- 04 †Z cÖ‡qvRbxq wb‡Í©kbv cÖ`vb Kiv n‡q‡Q; AwaKš‘ RvZxq ivR^- †ev‡W©i wm AvB Gm †mj n‡Z †h †Kvb e`w³/ cÖwZôv‡bi Avg`vwb / iβvwb mswk-ó mg~`q Z_` msMÖn K‡i Zvi mvnv‡h` wbix¶v Kvh©µg mdjfv‡e cwiPvjbv Kiv †h‡Z cv‡i Dcwiwj-wLZ cwiw`wZ‡Z Kv÷g&m e‡ÛW Iq`vinvDwRs c×wZ I g~mK e`e`vax‡b Ki`vZv‡`i Avg`vbx/ iβvwbmn mg~`q e`emvwqK Kvh©µg wbqš;Y I wbix¶vi ^smóú~Y© e`e`v_vKv m‡ZjI 04 bs Kjv‡g ewY©Z Òw` Kv÷gm G`v±, 1969Ó Gi aviv 83 wm Gi eZ©gv‡b ejer weav‡bi AvIZvq ié g~j`vqb I Af`š—ixY wbix¶v Kwgkbv‡iU KZ©,,K we‡kl K‡i ÒThe Customs Act, 1969Ó Gi GKv`k Aa`vqf,³ aviv 84 n‡Z 119 Ges 1991 m‡bi g~j` ms‡hvRb Ki</p>
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				<p> <u>AvB†bi aviv 26K Gi</u> <u>weavbvejx†K mᵃú~Y©</u> <u>AKvh©Ki K†i Avg`vwb c†Y`i</u> <u>`wjvw`i Lvjv†mvËi wbix¶v</u> <u>(Post Clearance Audit) Gi bv†g</u> <u>ié I g~mK e`e`vax†b wbqwsjZ I</u> <u>wbixw¶Z GKB Avg`vbxKviK /</u> <u>ißvbxKviK cÖwZôv†bi c†Y`i</u> <u>÷K- †UwKs (Avg`vwbK...Z</u> <u>c†Y`i cvkvcvkw `vbxqfv†e</u> <u>msM,nxZ c†Y`il, †h†nZz</u> <u>g~m†Ki ÷K LvZvq Dfq cY`B</u> <u>GKwÍZ cÖ`wk©Z n†q v†K),</u> <u>g~mK e`e`vax†b LvZvel†</u> <u>i¶Yv†e¶†Yi weav†bi mwVK</u> <u>cÖ†qvM, BZ`vw` n†”Q wKbv Zv</u> <u>wbix¶vi D†Í†k` cix¶v I</u> <u>ch©v†jvPbv Kivi Av†`k Rvix</u> <u>Kiv n†”Q d†j Av†jvP` †¶†Í</u> <u>ÒThe Customs Act, 1969Ó Ges</u> <u>Òg~j` ms†hvRb Ki AvBb, 1991Ó</u> <u>Gi `^qsmᵃú~Y© wewa-weav†bi</u> <u>mv† Öw` Kv÷gm G`v±, 1969Ó</u> <u>Gi mswk-ó aviv 83wm Gi</u> <u>weav†bi mvsNwl©K Ae`v</u> <u>m,,wói GKB mv† mswk-ó</u> <u>Avg`vwbKviK / ißvwbKviK e`w³</u> <u>/ cÖwZôvb GKB wel†q Ah v</u> <u>nqivwbi mᵃ\$yLxb n†”Q:</u> <u>we†klfv†e D†j-L`, ié g~j`vqb I</u> <u>Af`š—ixY wbix¶v Kwgkbv†iU</u> <u>KZ©,,c¶ Avg`vwb c†Y`i</u> <u>Lvjv†mvËi (Post Clearance)</u> </p>
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			<p>wbix¶vi Rb¨ RvZxq ivR^-^ †ev‡W©i wm AvB Gm †mj †_‡K †h †Kvb Avg`vwbKviK / iβvwbKvi‡Ki Avg`vwb / iβvwb mswk-ó Z_¨ msMÖn K‡i Zvi wfwË‡Z 3 bs Kjv‡gi cÖ¯—vebv Abyhvqx m‡iRwg‡b cwi`k©b I Kvh©µg QvovB Avg`vwb I iβvbx Z_¨ msMÖn QvovI mswk-ó ié †÷kb / feb n‡Z ev †¶¶ we‡k‡l cÖ‡qvR‡b e¨vsK n‡Z Zv‡`i cÖ‡qvRbxq `wjvw` h_v B‡ÛU, K>U^v±, Gjwm, we/B, wkwcs wej, Bbf‡qm, c¨vwKs wj÷, wm Avi Gd, we /Gj, wej Ad G·‡PÄ BZ¨vw` msMÖn K‡i †m,‡jvi wfwË‡Z e¨e¨v MÖnY Ki‡Z cv‡ib Ges †mUvB ^-^vfvweK Ges ZvB-B nIqv DwPr Dcwiwj-wLZ Ae¨vi †cÖw¶‡Z 03 bs Kjv‡g Dc¨vwcZ cÖ¯— vebv hyw³hy³ we‡eP¨ </p>
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39	<p>(1) Food preparations for infant use, put up for retail sale, (2) $\ddot{k}xq$,$\ddot{a}Zic\sim Y\textcircled{w}KQz$ wki $\ddot{m}\pm\ddot{t}i$ e\simenvi $Dc\ddot{t}hvMx$ KuvPvgvj$\ddot{t}K$ Basic MY\sim K$\ddot{t}i$ Zvi Avg\backslashvwb $\ddot{i}e$ nvi Kgv$\ddot{t}bvmn$ 5% Regulatory Duty Ae$\ddot{y}w\beta i$ c\ddot{O}-$\ddot{I}ve$ Ges (3) $\ddot{k}xq$ wk$\ddot{t}i$ msiy$\ddot{t}Yi$ Rb\sim Particle Board Gi Avg\backslashvbx $\ddot{i}envi$ 25% G e,\simw\timesKiY mn 5% Regulatory duty Av$\ddot{t}iv\ddot{t}ci$ c\ddot{O}-$\ddot{I}bev$ </p>	<p>"The Customs Act, 1969" Gi First Schedule Abyhvqx Bangladesh Customs Tariff, 2013-14 G Dwj-wLZ wbg$\ddot{a}ewY\textcircled{Z}$ $\ddot{t}Uwe\ddot{t}ji$ 1bs K$\ddot{t}jv\ddot{t}g$ Dwj-wLZ Heading I Dnvi wecix$\ddot{t}Z$ K$\ddot{t}jvg$ bs 2 G ewY\textcircled{Z} H.S. code f\sim3 3 bs K$\ddot{t}jvg$ G ewY\textcircled{Z} c$\ddot{t}Y$$\sim$i $\ddot{t}\ddot{t}\ddot{t}$ K$\ddot{t}jvg$ bs 4 G ewY\textcircled{Z} eZ$\textcircled{g}vb$ Rate of Import Duty Gi cwie$\ddot{t}Z\textcircled{C}$ K$\ddot{t}jvg$ 5G ewY\textcircled{Z} nv$\ddot{t}i$ Import Duty wba$\textcircled{v}iY$ mn eZ$\textcircled{g}v\ddot{t}b$ Av$\ddot{t}ivc\ddot{t}hvM$ 5% Regularity Duty Ae\simnwZ I c$\ddot{O}$$\ddot{t}hvR$ $\ddot{t}\ddot{t}\ddot{t}$ Av$\ddot{t}iv\ddot{t}ci$ c\ddot{O}—ve Kiv n$\ddot{t}jvt$-</p> <table border="1" data-bbox="631 532 1489 862"> <thead> <tr> <th>Heading</th> <th>H.S. Code</th> <th>Description</th> <th>Present rate of Import Duty</th> <th>Proposed rate of Import Duty</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> </tr> </thead> <tbody> <tr> <td>19.01</td> <td>1901.10.00</td> <td>Preparations for infant use, put up for retail sale</td> <td>25%</td> <td>5 % "</td> </tr> <tr> <td>28.11</td> <td>2811.22.00</td> <td>Silicon dioxide</td> <td>10%</td> <td>5 % "</td> </tr> <tr> <td>28.26</td> <td>2826.19.90</td> <td>Other Fluoride</td> <td>10%</td> <td>5 % "</td> </tr> <tr> <td>34.02</td> <td>3402.11.00</td> <td>Anionic</td> <td>10%</td> <td>5 % "</td> </tr> <tr> <td></td> <td>3402.12.00</td> <td>Cationic</td> <td>10%</td> <td>5 % "</td> </tr> <tr> <td>38.24</td> <td>3824.60.00</td> <td>Sorbitol</td> <td>10%</td> <td>5 % "</td> </tr> <tr> <td>44.10</td> <td>4410.11.10</td> <td>Particle Board</td> <td>10%</td> <td>25% "</td> </tr> </tbody> </table>	Heading	H.S. Code	Description	Present rate of Import Duty	Proposed rate of Import Duty	1	2	3	4	5	19.01	1901.10.00	Preparations for infant use, put up for retail sale	25%	5 % "	28.11	2811.22.00	Silicon dioxide	10%	5 % "	28.26	2826.19.90	Other Fluoride	10%	5 % "	34.02	3402.11.00	Anionic	10%	5 % "		3402.12.00	Cationic	10%	5 % "	38.24	3824.60.00	Sorbitol	10%	5 % "	44.10	4410.11.10	Particle Board	10%	25% "	<p>3bs K$\ddot{t}jv\ddot{t}g$ c$\ddot{O}$$\backslashwk\textcircled{Z}$ $\ddot{t}Uwe\ddot{t}ji$ 3bs K$\ddot{t}jv\ddot{t}g$ ewY\textcircled{Z} cY\sim,$\ddot{t}jvi$ $\ddot{t}\ddot{t}\ddot{t}$ $\ddot{t}Uwe\ddot{t}ji$ 4bs K$\ddot{t}jv\ddot{t}g$ ewY\textcircled{Z} nv$\ddot{t}i$ Import Duty avh$\textcircled{t}hvM$ n$\ddot{t}qv$ QvovI 25% I 10% Import Duty Gi c$\ddot{t}Y$$\sim$i $\ddot{t}\ddot{t}\ddot{t}$ AwZwi$\textcircled{3}$ 5% nv$\ddot{t}i$ Regulatory Duty avh$\textcircled{t}hvM$ n$\ddot{t}qv$ weavb e$\ddot{t}j$ Av$\ddot{t}Q$ </p>	<p>Heading No. 19.01:- $\ddot{t}h$ mg\sim $\ddot{t}i$ gv$\ddot{t}qiv$ Zv$\ddot{t}$$\sim$i wk$\ddot{t}$$\sim$i Rb$\sim$ $\ddot{t}b$ \simy\gg cvb Kiv$\ddot{t}Z$ A$\ddot{y}g$ Zv$\ddot{t}$$\sim$i μq $\ddot{y}gZvi$ g$\ddot{t}a$ ivL$\ddot{t}Z$ cY\simwUi $\ddot{t}\ddot{t}\ddot{t}$ c\ddot{O}-\ddot{E} c\ddot{O}-$\ddot{I}ebv$ hyw$\textcircled{3}hy$$\textcircled{3}$ we$\ddot{t}eP$ </p> <p>Heading No. 28.11:- $\ddot{k}xq$ wk$\ddot{t}K$ msiy$\ddot{t}Yi$ Rb\sim $\ddot{k}xq$ wk$\ddot{t}i$ c$\ddot{O}v_wgK$ KuvPvgvj wn$\ddot{t}m\ddot{t}e$ c\ddot{O}-$\ddot{I}ebv$ hyw$\textcircled{3}hy$$\textcircled{3}$ we$\ddot{t}eP$ </p> <p>Heading No. 28.26:- $\ddot{k}xq$ wk$\ddot{t}K$ msiy$\ddot{t}Yi$ Rb\sim $\ddot{k}xq$ wk$\ddot{t}i$ c$\ddot{O}v_wgK$ KuvPvgvj wn$\ddot{t}m\ddot{t}e$ c\ddot{O}-$\ddot{I}ebv$ hyw$\textcircled{3}hy$$\textcircled{3}$ we$\ddot{t}eP$ </p> <p>Heading No. 34.02:- $\ddot{k}xq$ wk$\ddot{t}K$ msiy$\ddot{t}Yi$ Rb\sim $\ddot{k}xq$ wk$\ddot{t}i$ c$\ddot{O}v_wgK$ KuvPvgvj wn$\ddot{t}m\ddot{t}e$ c\ddot{O}-$\ddot{I}ebv$ hyw$\textcircled{3}hy$$\textcircled{3}$ we$\ddot{t}eP$ </p> <p>Heading No. 38.24:- $\ddot{k}xq$ wk$\ddot{t}K$ msiy$\ddot{t}Yi$ Rb\sim $\ddot{k}xq$ wk$\ddot{t}i$ c$\ddot{O}v_wgK$ KuvPvgvj wn$\ddot{t}m\ddot{t}e$ c\ddot{O}-$\ddot{I}ebv$ hyw$\textcircled{3}hy$$\textcircled{3}$ we$\ddot{t}eP$ </p> <p>Heading No. 44.10:- $\ddot{t}YMZgvb$ m$\ddot{a}ub\ddot{a}e$ G cY\simwU e\simcK cw$\ddot{g}vY$ $\ddot{t}\ddot{t}k$ Drcb$\ddot{a}e$ n$\ddot{t}qvq$ $\ddot{k}xq$ wk$\ddot{t}i$ msiy$\ddot{t}Y$ I DrKl$\textcircled{Z}v$ mva$\ddot{t}bi$ j$\ddot{t}y$ c\ddot{O}-$\ddot{I}ebv$ hyw$\textcircled{3}hy$$\textcircled{3}$ we$\ddot{t}eP$ </p>
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38.24	3824.60.00	Sorbitol	10%	5 % "																																													
44.10	4410.11.10	Particle Board	10%	25% "																																													
40	<p>Avg\backslashvwb cY\simPvjv$\ddot{t}bi$ wecix$\ddot{t}Z$ $\ddot{i}\beta vixKviK$ KZ$\textcircled{,,}K$ \ddot{t}“wUhy$\textcircled{3}$ c$\ddot{t}Y$$\sim$i Free Replacement wn$\ddot{t}m\ddot{t}e$ mieivnK...Z</p>	<p>"The Customs Act, 1969" Gi Section 19 G c\ddot{O}-\ddot{E} $\ddot{t}gZv$ e$\ddot{t}j$ Proforma Invoice ev Indent G Dwj-wLZ kZ\textcircled{C} mv$\ddot{t}c\ddot{t}\ddot{t}$ $\ddot{t}Kvb$ Avg\backslashvwbKviK KZ...$\textcircled{C}K$ GKB $\ddot{i}\beta vbxKvi\ddot{t}Ki$ wbKU n$\ddot{t}Z$ Avg\backslashvwbK...Z me$\textcircled{t}kl$ Pvjvb A\simev eZ$\textcircled{g}vb$ PvjvwUi c$\ddot{t}Y$$\sim$i m$\ddot{t}e\textcircled{v}$”P 1% ch$\textcircled{s}$— Warranty Goods for replacement of</p>	<p>eZ$\textcircled{g}v\ddot{t}b$ The Customs Act, 1969 Gi weav$\ddot{t}bi$ AvIZvq Avg\backslashvwb cY\sim Pvjv$\ddot{t}b$ \ddot{t}“wUhy$\textcircled{3}$ c$\ddot{t}Y$$\sim$i cwie$\ddot{t}Z\textcircled{C}$ $\ddot{i}\beta vwbKviK$ KZ$\textcircled{,,}K$ webvg$\sim$$\ddot{t}j$ mieivnK...Z c$\ddot{t}Y$$\sim$i Dci $\ddot{i}eKivw$ Ae\simnwZ c$\ddot{O}$$\backslash$vb m$\ddot{a}^w$jZ</p>	<p>e\simemvwqK ixwZ Abyhvqx Avg\backslashvwb cY\sim Pvjv$\ddot{t}b$ \ddot{t}“wUhy$\textcircled{3}$ c$\ddot{t}Y$$\sim$i wecix$\ddot{t}Z$ $\ddot{i}\beta vwbKviK$ KZ$\textcircled{,,}K$ A$\ddot{t}bK$ mgq Free Replacement Gi Rb\sim Warranty</p>																																													

	<p>Warranty c̣Ỵi Dci iéKivw` Ae`nwZi Aṿḳ c̣Ọṿbi c̣Ọ—vebv </p>	<p>unusable or broken or otherwise defective goods mswk-ó ißvwbKviK webvg~j̣ị mieivn Kịj̣ G aịYị †¶†Í iéKivw` Ae`nwZi Rb` GKwU GmAviI Rvixi c̣Ọ—vebv †ck Kiv nj Ḍj̣-L` G aịYị †¶†Í GmAviI†Z c̣Ỵi aiY ev c̣ÖK...wZ we†ePbvq e`emvqwK ixwZbxwZ Abyhvqx cY`wU Free replacement Gi Rb` Warranty wṇṃte we†ePbv†hvM` wKbv Ges †h c̣Ỵi cwie†Z© Free replacement c̣Ọ`È Zvi Dci mwVKfv†e iéKivw` Av`vq welqwU wbwðZ Kịj̣Z Ges iéqvbxab eZ©gvb cY` Pjv†bi Í`wUhy³ g†g© `vexK...Z c̣Ỵi Free replacement wṇṃte Warranty Gi †¶†Í Gifc `vexi h_v_©Zvi ^c̣¶ c`gh©v`vq mnKvix Kwgkbvi Ad Kv=g&m Gi wb†gæ b†nb Gifc Kg©KZ©vi Aby†gv`b MÖnY Kịj̣Z ṇte g†g© ev GaịYi Ab`vb` kZ©, hv hyw³hy³ we†eP`, Aṿivc Kiv †ḥj̣Z cṿi </p>	<p>†Kvb weavb c̣Ọ`vb Kiv †bB </p>	<p>Goods mieivn Kiv nq; G aịYị †¶†Í g~j̣ cY`wUi wecix†Z c̣Ọ_†gB iéKivw` GK evi cwie†kva Kiv ṃ†Ẹ̀I G aịYị Free replacement Gi Rb` Warranty Goods Gi Dci A†hŠw³Kfv†e wØZxqevi iéKivw` Av`vq Kiv nq G we†ePbvq 3 bs Kjv†gi c̣Ọ—vebv hyw³hy³ we†eP` </p>
<p>41 </p>	<p>Ömivmwi I c̣Ọ`Qbæ ißvwb~Lx wki (†cvlvK wki e`ZxZ) c̣OwZðv†bi evwl©K Avg`vwb c̣Ovc`Zv wba©viY Aṿḳ, 2008Ó Gi weav†b evwl©K Drcv`b ¶gZv wbi†c̣Yi †¶†Í evwl©K Kvh©w`e†mi msL`v 300 Gi †j̣ 350 w`b wba©viY c̣Oṃ†½ </p>	<p>RvZxq ivR`^ †ev†W©i mvaviY Aṿḳ ḅi 14/2008 ZvwiL 29/06/2008 wL^t Abyhvqx RvixK...Z Ömivmwi I c̣Ọ`Qbæ ißvwb~Lx wki (†cvlvK wki e`ZxZ) c̣OwZðv†bi evwl©K Avg`vwb c̣Ovc`Zv wba©viY Aṿḳ, 2008Ó Gi Aby†`Q` 02 Gi Aaxb Öevwl©K Drcv`b ¶gZv wbi†c̣Yi wkiYv†gi weav†b `yB `v†b ewY©Z Ó300 (wZb kZ) Kvh©w`emÓ I Ó†gvU Kvh©w`em (300)Ó kã, msL`v I e†v†KU,wji cwie†Z© h_vu†g Ó350 (wZb kZ cÁvk) Kvh©w`emÓ I Ó†gvU Kvh©w`em (350)Ó kã, msL`v I e†v†KU,wj c̣OwZ`vc̣Yi c̣Ọ—ve Kiv nj </p>	<p>mswkó mvaviY Aṿḳ Abyhvqx eZ©gv†b evwl©K Drcv`b ¶gZv wbi†c̣Yi Rb` 365 w`†bi g†a` 300 w`b Kvh©w`em wṇṃte MY` Kivi weavb AṿQ </p>	<p>mivwmi I c̣Ọ`Qbæ ißvbxg~Lx wki (†cvlvK wki e`ZxZ) c̣OwZðv†bi evwl©K Avg`vwb c̣Ovc`Zv Aby†gv†bi †¶†Í KviLv†vq `vvcZ †gwk†vwi†Ri Drcv`b ¶gZv wbi†c̣Yi wbw†È 365 w`†bi g†a` 300 Kvh©w`em we†ePbvq †bqvi weavb †qv AṿQ A_Pt G aịYi wki c̣OwZðv†b %oe`ywZK †Rbv†iUi _vKvq †KejgvÍ C`, c~Rv I GB aịYi QzwUi Kvi†Y ṃte©v`P 15 w`b e`ZxZ evwK 350 Kvh©w`em MY` Kiv hyw³hy³ we†eP` ZvB 3 bs Kjv†gi c̣Ọ—vebv hyw³hy³ we†eP` </p>

42| c̣Ọ`Z AvKv†i Bbd`vU dg©yjvi Avg`vbx Dci ṃú~iK ié I wbqš;bg~jK i†éi c̣ÖZ`vnvi Ges ié Ḳịi n«vm (GBPGm †KvW 1901.10.00)

<p>ṃc̣OwZ c̣Ọ`Z AvKv†i Bbd`vU dg©yjvi Dci Avg`vbx Dci 25% ié Ki, 5% wbqš;bg~jK ié Ges 20% ṃú~iK ié Aṿivc Kiv nq (Kvh©Ki ié 56%) </p>	<p>Avgiv c̣Ọ—ve Kwi †h Avg`vbx ch©v†g g~j̣ ié nṿịi n«vm (ié Ki) Ges ṃú~iK ié I wbqš;bg~jK i†éi c̣ÖZ`vnvi </p>	<p>cvk eZ©x †ḳ,†jvi Zzjbvq evsjv††ḳ Bbd`vU dg©yjvi Dci ié Ges Ki LyeB †ewk (k^xjsKv 6%, _vBj`vÛ 12%, Ges cvwK—vb 25%) Gi ḍj̣ Bbd`vU dg©yjvi DPz †fṿv g~j̣ GUV†K †hme gv†qiv Zv†i wki†i —b cvb Kiv†Z Abchy³ Zv†i bvMv†ji evB†i †cŠ†Q w`†q†Q Bbd`vU dg©yjvi `vbxq Drcv`b weivU As†Ki wewb†qvM (evsjv†`kx UvKv 500+ ¶wZ) Ges DPz</p>
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		gv‡bi ZvRv `y‡ai cÖvc`Zvi Dei wbf©i K‡i
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43) ÒAcwiYZ I[^]i Rb¥ nIqvi mgq IRb dg@yiv, ev”Pv I Kgeqmx wki[^]i Rb” Wvqwiqv RwbZ cY”Ó (GBPGm †KvW 1901.10.00) Gi g[^]Zv Bbd[^]v>U we[^]klvwqZ c[^]Y”i Avg`vbx i Dci m[^]ú~iK ié cÖZ`vnvi Ges wbg[^]š;bg~jK ié n«vm Kiv

<p>Bbd[^]v>U †[^]úwkqvjuw †k^abxi Rb[^] eZ©gv[^]†b †Kvb wb[^]ew`Z GBPGm †KvW †bB GKvi[^]†b GUv GBPGm †KvW 1901.10.00 Gi Aax[^]†b GLb Avg`vbx Kiv n[^]”Q Ges DPz nv[^]†ii wfwE[^]†Z ié Av[^]†ivc Kiv n[^]”Q GB †k^abxi Rb[^] i[^]†éi KvVv[^]†gv n[^]”Q wba[^]ifc: wmwW- 25% AviwW- 5% GmwW- 20% g~mK- 15% GAvBwU- 5% wcGmAvB-1% Gi d[^]†j f[^]vU I GAvBwU e[^]ZxZ †hvMdj n[^]”Q 92.35, Kv[^]h©Ki nvi n[^]”Q 56% </p> <p>Gi d[^]†j cY[^]wU[^]†K e[^]qeúj Ges Kvw•LZ †Mvôxi Rb[^] mv[^]†a[^]i evB[^]†i K[^]†i Zzj[^]†Q †h[^]†nZz AwaKvsk wki[^] †[^]i Rb¥ IRb wb[^]†q Ges AcwiYZ Ae[^]vq wba[^] ga[^]weE †k^aYx Ges ga[^]weE Kvw•LZ †Mvôxi †[^]†K Rb¥ wb[^]†”Q </p>	<p>Avgiv wb[^]†æv[^]†i Rb[^] mycvwik KiwQ hv[^]†Z K[^]†i Bbd[^]v>U †[^]úwkqvjuw †k^abxi cY[^]wU wki[^]†i Acywó I Rb¥nvi n«vm Ki[^]†Z mvnv[^]h[^] Kivi Rb[^] evsjv[^]†`kx †fv[^]v[^]†i Rb[^] Av[^]†iv mv[^]†a[^]i mxgvi g[^]†a[^] †cŠQvq Ges evsjv[^]†`k miKvi[^]†K mnk^avā Dbæqb j[^]† 4 I 5 AR©†b mvnv[^]h[^] K[^]†i:</p> <p>1) Bbd[^]v>U †[^]úwkqvjuw †k^abxi Rb[^] GKwU wb[^]†ew`Z GBPGm†KvW wbg©vY Kiv †h[^]†nZz GUv wki[^]†i LyeB we[^]†kl cwiw[^]wZi Rb[^] cÖ†qvRb nq; Ges</p> <p>2) m[^]ú~iK Ki Ges wbg[^]š;bg~jK K[^]†ii m[^]ú~Y© cÖZ`vnvi </p>	<p>wki[^]†i WvqwiqvRwbZ e[^]wa LyeB NbNb nq we[^]†kwZ Dbæqb[^]kxj ivó^amg~†n †hgb evsjv[^]†`†k wPwKrmv e[^]e[^]vcbv[^]†Z e[^]vcK AMÖMwZ nIqv[^]††EjI GUv GKwU gyL[^] MY[^]†v[^] welq wn[^]†m†e i†q †M†Q hw`I g, Zz[^] nvi n«vm †c†q†Q, cÖwZeQ†i 2-2.5 wgwjqb wki[^] g, Zz[^] NU†Q, wKš[^] ZeyI Wvqwiqvi cÖ†Kvc AZ[^]š— †ewk i†q†Q GUv we[^]†klZ evsjv[^]†`†k LyeB †ewk 6-11 gvm eq†m wki[^]†i Rb[^] cÖwZ eQ†i Wvqwiqvi 4.8 evi NUvi NUbv N†U </p> <p>evsjv[^]†`†k GKwU e, nr RbmsL[^]vi Rb[^] Av[^]© mvgvwRK cwiw[^]wZ LyeB we[^]†bK A†bK wki[^] gvivZ†K Wvqwiqv †[^]†K †fv†M Ges †m†nZz ch©vBfv[^]†e wPwKrmv myweav jvf K†i bv Zviv GKwU h[^]vh[^] cywó jvf K†i bv Ges cÖvqB `xN© †gqv`x Lvivc nRg I AcywóRwbZ Amy†L †fv†M GUv†K cÖvqB Wvqwiqvi `yóPµ ejv n†q v†K, DPz g, Zz[^] nvi Ges Amy[^]Zvi nvi G†i g†a[^] †ewk nq Ges cÖvq cÖwZwU †††I mswk-ó wki[^]†i Rb[^] `ye©j cÖe, w× Ges `xN© †gqv`x †[^]v[^] mgm[^]vi m, wó K†i </p> <p>GQvovI 20 wgwjq†bi †[^]†K †ewk †[^]i IRb wb[^]†q Rb¥ nIqv (GjweWwe-D) wki[^] Dbæqb[^]kxj we[^]†k Rb¥ †bq Dbæqb[^]kxj we[^]†k †gvU GjweWwe-D wki[^]†i 40% evsjv[^]†`†k Rb¥ nq GUv Av[^]†iv †[^]i mvgvwRK Av[^]© cwi†e†k m, wó nq </p> <p>GBme AcwiYZ/GjweWwe-D wki[^]†i eo nIqvi nvi jvf Kivi Rb[^] Ges †hme wki[^]iv cwiYZ eq†m Rb¥ wb[^]†q†Q Zv†i Zzjbvq `xN© †gqv`x djvdj jvf Kivi Rb[^] mywbw`©ó cywóMZ Pwv[^]v i†q†Q Ges hw` cÖ_g Rxe†b a†i †djvi g†Zv cÖe, w× bv N†U Zvn†j m[^]óvebv GB †h GUv cieZ©x†Z NUvi m[^]óvebv mxwgZ n†q hvq GKvi†b GBme wki[^]iv †z^a cÖvβ eq[^]† wn[^]†m†e †e†o I†V Ges djkÖ“wZ†Z GBme gwnjvMY AcwiYZ/GjweWwe-D wki[^]†i Ræ †`q GKvi†b GUv GKwU `yóP†µi m, wó K†i hvi †[^]†K mgMÖ RvwZ dj †fvM K†i </p>
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44) K) c~Y© bbxhy[^] †ov`ya GdwmGgwc Ges L) bbxwenxb †ov`ya (GgGm†K) (GBPGm †KvW: 0402.10.90 I 0402.21.90) Gi Dc†i Avg`vbx ié I f[^]vU cÖZ`vnvi Kiv

<p>m[^]cÖwZ wecyj cwigv†b †ov`ya Avg`vbx i Dci eZ©gv[^]†b ié Ki 5% Ges f[^]vU 15% Av[^]†ivc Kiv n[^]”Q </p>	<p>Avgiv †m†nZz mycvwik KiwQ †h †ov`ya†K GKwU Avek`Kxq cY[^] wn[^]†m†e we†ePbv Kivi Rb[^] Ges Zvi d†j iv[^]†ó^ai</p>	<p>evsjv[^]†`k n[^]”Q GKwU `ya NvUwZ m[^]óúbe †`k Avf[^]š—ixb m[^]ú` †[^]†K †KejgvI Pwv[^]vi 15% c~iY Kiv hvq Avg`vbxK...Z †ov`y†ai DPz Avš— R©vwZK evRvi g~†j[^]i Kvi†b cY[^]wU e[^]qeúj n†q †M†Q Ges Zvic†i Av†iv 5%</p>
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	<p>Avcvgi Rbmvaviꞑbi KvꞑQ GB cY`wU mvꞑa`i gꞑa` wbꞑq Avmvi Rb` mKj ié Ges f`vꞑUi (Avg`vbx ch©vq Ges weꞑq ch©vq) ꞑ_ꞑK Ae`nwZ ꞑ`Iqv nꞑe </p>	<p>ié Ges 15% f`vU Avꞑivc Kiv nꞑj cY`wU evsjvꞑ`ꞑki Avcvgi Rbmvaviꞑbi Avꞑiv mvꞑa`i evBꞑi Pꞑj hvꞑe cywóMZ Dcv`vb weꞑePbv Kꞑi Ges gvbe kixꞑii cywóMZ Dbæqꞑbi Rb` G,ꞑjvi ,i`Zj weꞑePbv Kꞑi ,i` `yaꞑK Avek`Kxq cY`wnꞑmꞑe weꞑePbv Kiv ꞑnvK Ges Zvi dꞑj mKj ié Ges f`vU Ae`nwZ ꞑ`Iqv ꞑnvK </p>
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45| cvwUꞑKj ꞑevꞑW©i Dci ié n«vm

GBP,Gm ꞑKvW	cꞑY`i bvg	ꞑh wkꞑii cÖwZiꞑꞑbi Rb` cÖ`Zve Kiv nꞑqꞑQ	eZ©gvb ié nvi 2013-2014	cÖ`Zve 2014-2015	ꞑhŠw³KZv
4410.11.10	cvwUꞑꞑKj ꞑevW©	cvwUꞑꞑKj ꞑevW© I j`vwgꞑbwUs ꞑevW© Drcv`bKvix ꞑ`kxq wkí	Avg`vwb ié-12% wbqwsꞑZ ié-ib` mꞑc~iK ié-ib` fv`U-15% GAvBwU-5%	Avg`vwb ié-25% wbqwsꞑZ ié-5% mꞑú~iK ié 20% fv`U-15% GAvBwU-5%	<p>ꞑ`ꞑk `vvcZ cvwUꞑꞑKj ꞑevW© Drcv`bKvix 9wU wkí cÖwZôvb MZ wZb `kꞑKi ꞑekx mgq aꞑi MÖvnK Av`v AR©b Kꞑi mybvꞑgi mvꞑ_ bvbvNvZ cÖwZNVꞑZi ga` w`ꞑq cY`Drcv`b I evRviRvZ Kꞑi AvmꞑQ cvwUꞑꞑKj ꞑevW© Drcv`ꞑbi Ab`Zg cÖavb KuvPvgvj nꞑPQ cvU Lwo cwiꞑek evÛe mꞑcyY© ꞑ`kxq K...wlRvZ cY` GB cvULwo msMÖn Kiv nq cÖZ`šZ AÂꞑji K...IK I `vbxq e`vcvixꞑ`i KvQ ꞑ_ꞑK cÖwZ eQi cÖꞑqvRb Abyhvqx cvULwo ꞑꞑZ K...IKꞑ`i cyuwR mieivn, A_©vqb I Drmnv cÖ`vb Kiv nq hvꞑZ K...lꞑKiv cvU©Pvꞑl AvMÖnx nq </p> <p>wKš`y AZ`šZ cwiZvꞑci welq, Aeva Avg`vbx bxwZi Kviꞑb GB me cvwUꞑꞑKj ꞑevW© Drcv`bKvix ꞑ`kxq wkí cÖwZôvb weꞑ`k ꞑ_ꞑK wewfbæ cꞑnvq Avg`vbxK...Z cꞑY`i mvꞑ_ Amg cÖwZꞑhvwMZvq `nvbxq evRvꞑi wUꞑK_vKꞑZ cviꞑQbv GB Ae`v ꞑ_ꞑK cwiꞑvb ꞑꞑZ wewfbæ mgq RvZxq ivR`^ ꞑevꞑW© cvwUꞑꞑKj ꞑevW© wkꞑii mvwe©K Ae`v mꞑcꞑK© AewnZ Kiv nꞑj RvZxq ivR`^ ꞑevW© wewfbæ ié `ókꞑb mZK©Zvi mvꞑ_ gvjvgvj Lvjvꞑmi wbꞑ`©k ꞑ`q Ges Avg`vwb ch©vꞑq cvwUꞑꞑKj ꞑevꞑW©i Dci 20% mꞑc~iK ié mn wbqwsꞑZ ié 5% Avꞑivc KꞑI, hvnv cÖꞑqvRꞑbi Zzjbvq AwZbMb` </p> <p>ZvQvov MZ 2012-13 A_© eQꞑii evꞑRꞑU dvwb©Pvi ißvwbKviKꞑ`i Rb` Avg`vwb ch©vꞑq GBP,Gm, ꞑKvW bs-4410.11.10 Gi wecixꞑZ Avg`vbx ié 25% ꞑ_ꞑK Kwgꞑq 12% Ges mꞑú~iK ié 20% I wbqwsꞑZ ié 5% mꞑc~Y© cÖZ`vnvi Kꞑi ꞑbqv nq, hvi dꞑj dvwb©Pvi ißvwb Avovꞑj XvjvIfvꞑe cvwUꞑꞑKj ꞑevW© Avg`vwb Kꞑi `nvbxq evRvꞑi wewꞑ Kiv nꞑ`Q dvwb©Pvi ißvwb Rb` cvwUꞑꞑKj ꞑevW© Avg`vwb ié myweav wbꞑq</p>

				<p>Av`S dvwbPvi iBvwb bv K`i Avg`vwbK...Z cvwU`Kj tevW` n`bxq evRv`i wewµ Kivi d`j miKvi GKw`K `hgb `KvwU `KvwU UvKv ivRm Avq `K ew`Z n`Q Ab` w`K `kxq cvwU`Kj tevW` wki,`jv ifMè wki cwibZ n`Q hvid`j `kxq cvwU`Kj tevW` wki`i Drcv`Z cY` n`bxq evRv`i Avg`vwbK...Z c`Y`i mv`_ cÖwZ`hvwMZvg~jK g~`j` weµq Kiv m`fe n`Q bv </p> <p>GLv`b D`jØL` `h `kxq cvwU`Kj tevW` wki`i Drcv`b Kv`h` e`enfZ Ab`Zg `gS`wjK KvPuvgvj c`vividigvjwWnvBW, `g`jvgvBb `W`Kv`iwUf `ccvi, c`vivwdb Iqv· I Sanding paper Gi Dci Avg`vwb ch`v`q `gvU Kiv h`_vµ`g 26.25%, 56.61% I 87.12% `gS`wjK KvPuvgv`ji Dci Avg`vwb ch`v`q GZ D`Pnv`i iè Av`ivc Kiv `kxq cvwU`Kj tevW` wki weKv`k eo evav wnmv`e cwijw`Z n`Q Ges hnv mnvqK wki`bxwZi cwic`nx ZvQvov fviZ, gv`jwkv I _vBj`vU `K bvbv`e misdeclaration Gi gva``g Avg`vwbK...Z wewfbæ mvB`Ri tevW`, wewfbæ e`i w`q `kxq evRv`i cÖ`ek</p> <p>K`i cy`iv evRviB MÖvm K`i wb`q`Q d`j `k Drcv`Z G me cY` misdeclaration Gi gva``g Avg`vwbK...Z c`Y`i mv`_ Amg g~`j` cÖwZ`hvwMZvi cÖfv`e w`b w`b ifMè `K ifMèZi n`Z P`j`Q Ges G wki Kg`iZ nvRvi nvRvi kÖwgK Kg`Pvixi fvM` Awbw`Z I wecbæ n`q c`o`Q </p> <p>GLv`b Av`iv D`jØL` `h `kxq 9wU cvwU`Kj tevW` Drcv`bKvix wki`i `gvU evwl`K Drcv`b `gZv 18,00,000 wcm wKs` `k`i `gvU evwl`K Pwv`v 14,00,000 wcm Ges Ae`enfZ _v`K cÖvq 4,00,000 wcm myZivs KóvR`Z `e`wkK gy`v e`q K`i cvwU`Kj tevW` Avg`vwb cÖ`qvRb Av`Q e`j g`b nq bv ZvB GB ai`bi cvwU`Kj tevW` Avg`vwb eÜ Ki`Z n`j GKgv` Dcvq Avg`vwb ch`v`q cvwU`Kj tevW`i Dci AwZwi³ Ki Av`ivc K`i Avg`vwb wbiærmvqZ Kiv ZvQvov `k`i cvwU`Kj tevW` Av`IR`vwZK gvb m`úbæ Ges ISO Certified, hnv we`k`i iBvbx n`Q </p> <p>GgZve`nvq `kxq KuvPvgvj Øviv Drcv`Z cvwU`Kj tevW` Drcv`bKvix wki cÖwZi`bi j`y 2014-2015 A`_ eQ`ii ev`R`U GBP,Gm `KvW 4410.11.10 Gi wecix`Z dvwbPvi iBvwbKviK`i `Iqv myweav cÖZ`vni K`i `k Drcv`b nq Ggb ai`bi we`k `K Avg`vbxK...Z cvwU`Kj tevW` Gi Dci Avg`vbx iè 25% mn 20% m`ú~iK iè cybivq Av`ivc Ki`j n`bxq wki,wj iæMè wki`i Aem`fvex cwibwZ `K iyv cv`e Ges</p>
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				<p>GB †y†I dvwb©Pvi ißvwbKviK†i †Kvb mgm˘v n†e bv Kvib Zviv hw˘ dvwb©Pvi ißvwb K†i Zvn†j †m†y†I ißvbx i wecix†Z bM˘ mnvqZv I Duty Drawback myweav MÖnb Ki†Z cvi†e </p> <p>D†jØL˘ †kxq wkí i¶vi ˘^v†_© miKvi KZ©,K BwZg†a˘B †ek wKQy K...wl wfwËK cY˘ †hgb wewfbœ cÖKvi dj Ges wkí cY˘ †hgb-wm†gU, †cB˘U, wmivwgK UvBjm, M˘vk wm&U, M˘vk wgii, we˘ zU I wmMv†iU †ccvi mn BZ˘vw˘ eûwea c†Y˘i Avg˘vbx ié e,,w× I m†e©vPP mœc~iK ié Av†ivc Kiv n†q†Q AZGe, cvwU©†Kj †evW© wk†ii D†jØwLZ mgm˘vi K_v we†ePbv K†i †kx wkí cÖwZi¶b n†e Ges ivR˘^ Avq Av†iv evo†e GB cÖZ˘vkvq Avg˘vbx ch©v†q cvwU©†Kj †evW© (GBP,Gm †KvW bs-4410.11.10) Gi Dci AvMvgx 2014-2015 A_© eQ†ii ev†R†U c~†e©i b˘vq Avg˘vbx ié 25% mn mœc~iK ié 20% cybt wba©vib Kiv hyw³msMZ e†j g†b KiwQ </p>
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46	<p>†W>Uvj cY˘vw˘ ié Ki</p> <ul style="list-style-type: none"> • wmwjKb Wv†qv˘vBW (2811.22.00): 10% • miweUj (3824.60.00) 10% • GmGgGdwc (2826.19.00) 10 % • AM©vwbK mvi†dR G˘vw±f G†R>U (3402.11.00) 10% 	<p>Uz †có Ges m˘vœúy Drcv˘†bi Rb˘ e˘eüZ wb†æv³ †gŠwjK gvjvgv†ji Dci ié Ki GKwU mgRvZxq nvi 5%- G nœvm Kiv cÖ†qvRb </p> <ul style="list-style-type: none"> • wmwjKb Wv†qv˘vBW (2811.22.00): 10% • miweUj (3824.60.00) 10% • GmGgGdwc (2826.19.00) 10 % • AM©vwbK mvi†dR G˘vw±f G†R>U (3402.11.00) 10% 	<p>mKj Avq †Mvôxi msL˘vMwiôMY Øviv ˘uvZ I Pzj cwi©vivi Kivi Rb˘ Uz †có Ges m˘vœúyi cÖ†qvRb nq A_©vr mswk-ó ˘^v˘˘ I ˘^v˘˘ PP©vivi Rb˘ G Kvi†b Avg˘vbx i†é nœvm †c†j Zv Uz †có Ges m˘vœúy†K Av†iv mnbxq g~†j˘ cÖ˘—ve Ki†Z mg_©evb K†i Zzj†e </p>
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47	<p>we˘gvb ié nvi (2013-14)</p> <p>wUb †c-†UW wcÖ†>UW K˘vb (G†ivmj I Gqvi†dœmbvi), GBP Gm †KvW bs-7310.21.10 Gi Aax†b ié Ki 25%, wbqws†Z ié 5% </p>	<p>cÖ˘—vweZ ié nvi (2014-15)</p> <p>GBP Gm †KvW bs-7310.21.10 Gi Aax†b wUb †c-†UW wcÖ†>UW K˘vb (G†ivmj I Gqvi†dœmbvi) Dci 12% ié Ki cybt wba©vib Kiv hyw³msMZ </p>	<p>ié cybt wba©vivi†bi hyw³KZv</p> <p>G†ivmj I Gqvi†dœmbvi ˘Zix†Z wUb †c-†UW K˘vb GKwU Ab˘Zg c˘vwKs mvgMÖx hvnv we†klfv†e ˘Zix n†q_v†K ††k G ai†bi K˘vb Drcv˘†bi †Kvb KviLv˘v bvB weavq GwU we†k †_†K Avg˘vwb Qvov †Kvb weKí bvB GLv†b we†klfv†e D†j-L˘ †h, eZ©gv†b mœúyb©i˘†c ˘ZixK...Z G†ivmj I Gqvi†dœmbvi (e˘env†ii Rb˘ cÖ˘˘Z) Gi ié nvi Ges wk†ii AZ˘vekKxq c˘vwKs mvgMÖx wnmv†e Avg˘vwbK...Z G†ivmj I Gqvi†dœmbvi K˘vb Gi ié nvi GKB nIqvq †kxq wkí gvivZjKfv†e ¶wZMÖ˘˘) †kxq wkí i¶vq Ges wk†ii KvuPvgvj we†ePbvq G†ivmj I Gqvi†dœmbvi K˘vb Gi ié nvi 12%</p>
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			wba©vib †hŠw³K
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g~j" ms#hvRb Ki

µwgK bs	welq	cÖ-—vebv	mswk-ó AvBb/ wewagyjv/ wewa-weav#b Kvh©Ki eZ©gvb Ae-`v	cÖ-—vebvi -^c#¶¶ hyw³mg~n
1	2	3	4	5
(K) 48	<p>Ög~j" ms#hvRb Ki AvBb, 1991Ót-</p> <p><i>bM` A#_© cY" µq ev #mev MÖn#Yi wecix#Z #h#nZz cY" weµqKvix ev #mev cÖ`vbKvix AwaKvsk #¶#Í Ög~mK- 11Ó cÖ`vb K#i bv #m#nZz Dr#m g~mK KZ©#bi #¶#Í Ö#Kv#Ukb, `icÍ ev Kvh©v#`#kiÖ Dcw`wZ Ges #mev MÖnY we#kl K#i #hvMvb`v#ii #mevi #y#Í #KejgvÍ ÖKi#hvM` cY" ev #mevÖ mieiv#ni welqwU#K kZ©hy³ Kivi cÖ-—vebv cÖm#½ </i></p>	<p>Ög~j" ms#hvRb Ki AvBb, 1991Ó Gi aviv 6 Aaxb Dc-aviv (4 K K K) G Dwj-wLZ ÒAb" #Kvb `Bi ev cÖwZôvb KZ©,,KÖ kã,wji ci Ö#Kv#Ukb, `icÍ ev Kvh©v#`#ki wecix#Z Ki#hvM` #mev ev Ki#hvM` cY" mieivnRwbZÓ kã,wj mwbœ#ewkZ Kivi cÖ-—ve Kiv n#jv </p>	<p>Ö(4KKK) #evW©, Av#`k Øviv miKvwi, Avav-miKvwi ev -^vqË;kvwmZ cÖwZôvb, GbwRI, e`vsK, exgv cÖwZôvb ev Ab`#Kv#bv Avw_©K cÖwZôvb, wjwg#UW #Kv#vwb, wk¶v cÖwZôvb Ges #¶#ÍgZ, Ab`#Kv#bv `Bi ev cÖwZôvb KZ©,,K [........] #mev MÖn#Yi #¶#Í #mevMÖnYKvix KZ©,,K Dr#m g~j" ms#hvRb Ki Av`vq, KZ©b I miKvwi #U`Rvwi#Z Rgv cÖ`v#bi D#Í#k" #mevi #KvW D#j-Lmn #mevcÖ`vbKvixi ZvwjKv wba©viY Kwi#Z cvwi#e Ó</p>	<p>g~mK AvB#bi aviv 3(3) Aaxb `dv (M) Abyhvqx #mev cÖ`v#bi #¶#Í g~mK cÖ`v#bi eva`evaKZv Z_v `vwqZi #mev cÖ`vbKvixi Dci eZ©vq A_Pt #Kv#bvifc #Kv#Ukb, `icÍ ev Kvh©v#`k e`wZ#i#K bM` A#_© #Kv#bv cY" GgbwK GmAvil Gi wecix#Z g~mK Ae`nwZcÖvß #Kv#bv cY" µq ev #mev MÖn#Yi #¶#Í #µZv ev #mev MÖnxZv#K hv#Z (1) eZ©gv#b cÖPwjZ AvBb Abyhvqx wbR c#KU n#Z A#hŠw³Kfv#e cY" we#µZv ev #mev cÖ`vbKvixi bv#g Dr#m g~mK cwi#kva bv Kiv jv#M #m j#¶ Ges (2) we#µZv Ög~mK-11Ó di#g PvjvbcÍ Bmy` bv Kivq #µZv KZ©,,K Dr#m KwZ©Z I miKvix #KvlvMv#i RgvK...Z A_© g~mK AvB#bi aviv 9(1) Abyhvqx DcKiY Ki wnmv#e #iqvZ MÖn#Y e`_© nq; weavq g~mK e`e`vax#b Av#jvP` #¶#Í K#ii Dci Ki Av#ivc</p>

				cwinv†ii g~j D†Īk˘B e˘nZ nlqvq 3bs Kjv†gi cÖ¯—vebv hyw³hy³ we†eP˘ G e³e˘ μwgK bs 13 I 17 Gi †¶†Ī cÖ†hvR˘
49	DcKiY g~j˘ GK j¶ UvKv ev Z`y†aY©i †¶†Ī e˘vswKs ev B†jKUªwbK gva˘g e˘ZxZ cwi†kv†ai wecix†Z DcKiY Ki †iqvZ evwZ†ji A†hŠw³K weavb evwZ†ji cÖ¯—vebv cÖm†½	Òg~j˘ ms†hvRb Ki AvBb, 1991Ó Gi aviv 9 Gi Dcaviv (1) Aaxb `dv (X) evwZ†ji cÖ¯—ve Kiv nj	Òg~j˘ ms†hvRb Ki AvBb, 1991Ó Gi aviv 9 Gi Dcaviv (1) Aaxb †h mKj †¶†Ī DcKiY Ki †iqvZ MÖnY Kiv hv†e bv g†g© weavb †`qv n†q†Q Zvi g†a˘ wb†gœi GKwU weav†b hv Av†Q: Ò(X) GKB gvwjKvbvaxb wbewÚZ mieivnKvix I mieivnMÖnxZvi g†a˘ DcKiY Av`vb cÖ`v†bi †yĪ e˘ZxZ cY˘ ev †mevi DciK†Yi μq g~j˘ GK j¶ UvKv ev Z`yaY© Ges Dnvi mg~`q ev AvswkK μq g~j˘ e˘vswKs ev B†jKUªwbK gva˘g e˘ZxZ cwi†kva nB†j †m†¶†Ī D³ μq g~†j˘i Dci cwi†kvwaZ DcKiY Ki;Ó	e˘emv evwY†R˘i ˘^fvweK ixwZ I cÖ†qvRb Abyhvqx Universal Truth wn†m†e cÖwZwôZ ev˘—eZv GB †h †μZv-we†μZv cvi˘úvwiK Av˘v I wek†v†mi wfwĒ†Z AvswkK ev mœú~Y© evwK†e cY˘ μq-weμq K†i _v†K; A†bK mgq cY˘ mieiv†ni c~†e©B †μZv-we†μZv†K AvswkK ev mœú~Y© g~j˘ AMÖxg cwi†kva K†i _v†K; ZvQvovI A†bK †¶†Ī †μZv-we†μZvi g†a˘ h_vμ†g DcKiY I cY˘ mieivn MÖnY I mieivnKiY Kvh©μ†gi wecix†Z mg†SvZv Abyhvqx mœú~Y© Z...Zxq GK ev GKvwaK c†¶i g†a˘ †jb†`b mœúbœ n†q _v†K; AwaKš˘ Avw_©K †jb†`b QvovI Barter c×wZ†ZI †jb†`b nlqv A˘^vfvweK bq Gmg~`q †¶†Ī g~mK AvB†bi aviv 6(2) I 6(3) †Z g~mK cÖ†`q nlqvi mgq mb¥†Ü hv wKQzB _vKzK bv †Kb aviv 6(4) Gi weav†bi AvIZvq Zv AKvh©Ki n†q g~mK wewa 23 Abyhvqx

				<p>wba©vixZ mg†q I c×wZ†Z we†μZv/mieivnKvix KZ©,,K g~mK wewa 16 I 17 Abyhvqx Bmy˘K...Z Pvjvb c†Î ewY©Z g~mK I mœú~iK ié cwi†kva Kiv n†q _v†K Ges †μZv/mieivn MÖnxZv KZ©,,K Dcwiwj-wLZ cwiw˘wZ†Z †Km - Uz - †Km DcKiY cwi†kva bv nlqv m†Ë;I g~mK AvB†bi aviv 9 Gi Aaxb kZ©vs†ki weavb Abyhvqx `yB Ki†gqv†i g†a˘ †iqvZ MÖnY Ki†Z nq ZvQvov RvZxq ivR˘^ †ev†W©i Bmy˘K...Z e˘vL˘v c† bœ^i 02 /g~mK /2006, Zvs- 03/08/2006 wL^t Abyhvqx Avw_©K †jb†b QvovB KvuPvgvj n˘—vš—†ii weavbwU envj Av†Q Dc†iv³ we†ePbvq 3 bs Kjv†gi cÖ˘—vebv hyw³hy³ we†eP˘ </p>
50	<p>†iqvZ MÖn†Yi †gqv˘ 2wU Ki†gqv†i cwie†Z©, cÖZ˘vc©Y (Drawback) I widvÛ `vexi †gqv†i Abyifc Qq gvm Z_v QqwU Ki†gqv˘ ch©š—ewa©ZKi†Yi cÖ˘—vebv cÖm†½ </p>	<p>Og~j˘ ms†hvRb Ki AvBb, 1991Ó Gi aviv 9 Gi Aaxb Dc-aviv (1) Gi †k†l ewY©Z kZ©vs†ki weav†b Dwj-wLZ ÔcieZ©x `yBwU Ki†gqv†iÓ kã,wji cwie†Z© ÔcieZ©x QqwU Ki†gqv†iÓ kã,wj cÖwZ˘vc†Yi cÖ˘—ve Kiv n†jv </p>	<p>Z†e kZ© _v†K †h, DcKi†Yi mv†_ mœú,,³ `wjv˘v˘ Ki˘vZv Zvnvi AwaKv†i cvlqv m†Ë;I hyw³m½Z †Kv†bv Kvi†Y GKB Ki †gqv†i mgy`q DcKiY Zvnvi Drcv˘b, mieivn ev †mev cÖ˘vb˘†j cÖ†ek KivB†Z e˘_© nB†j A_ev fyjekZt GKB Ki†gqv†i †iqvZ MÖn†Y Amg_© nB†j D³ DcKiY Drcv˘b, mieivn ev †mev cÖ˘vb˘†j mœú~Y©fv†e cÖ†ek Kiv†bv mv†c†¶ cieZ©x vBwU Ki†gqv†i †h†Kv†bv Zvwi†L D³ DcKiY Ki †iqv†Z MÖnY Kiv hvB†e </p>	<p>DcKiY μq/Avg˘vwb ˘—†i ev †mev MÖn†Yi †¶†† Ki˘vZv KZ©,,K DcKiY ev †mev g~†j˘i mv†_ †h g~mK cwi†kva K†i ZvB-B g~mK e˘e˘vax†b cÖ†q Drcv˘K-K†ii wecix†Z DcKiY Ki wn†m†e †iqvZ†hvM˘ nq d†j g~mK AvB†bi aviv 13 Abyhvqx cÖZ˘vc©Y (Drawback) Ges aviv 67 I g~mK wewa 34K</p>

				Abyhvqx widvĚ `vex †hgb Qq gv†mi g†a` Kiv hvq †mB GKB †gqv`, DcKiY-Ki †iqvZ MÖn†Yi †¶†Ī cÖ†hvR` nIqv evÂbxq we†eP` ZvB 3 bs Kjv†gi cÖ`—vebv hyw³hy³ we†eP`
51	†iqvZ evwZj Av†`†ki wei“†× †iqvZ evwZjKvix Kg©KZ©vi DaŸ©Zb Kg©KZ©vi wbKU AvcwĚ Dr_vc†Yi †¶†Ī mswk-ó DaŸ©Zb Kg©KZ©vi wm×v†š—i wei“†× Avwc†ji my†hvM bv †i†L Zv P~ovš— g†g© MY` Kivi A†hŠw³K weavb iwnZKi†Yi cÖ`—vebv cÖm†½	Óg~j` ms†hvRb Ki AvBb, 1991Ó Gi aviv 9 Aaxb Dc-aviv (2 L) Gi †k†l Dwj-wLZ ÖDnv wb@úwĚ Kwi†ebÓ kã,wji ci `vwo () mwbæ†ewkZ Kivi cÖ`—ve K†i ÓGes D³ Kg©KZ©vi Abvifc †Kv†bv Av†`k P~ovš— nB†elÓ kã,wji I cÖvš—w`Z `vwo (&) wejvwßi cÖ`—ve Kiv n†iv 	(2L) Dc-aviv (2K) Gi Aaxb †Kv†bv wjwLZ AvcwĚ `vwLj Kiv nB†j, D³ Kg©KZ©v wjwLZ AvcwĚ `vwL†ji ZvwiL nB†Z [c†bi Kvh©w`e†mi] g†a` AvcwĚ `vwLjKvix e`w³†K †bvwi hyw³m½Z my†hvM cÖ`vbc~e©K, Dnv wb@úwĚ Kwi†eb Ges D³ Kg©KZ©vi Abvifc †Kv†bv Av†`k P~ovš— nB†el 	†iqvZ evwZj Av†`†ki wei“†× †iqvZ evwZjKvix Kg©KZ©vi DaŸ©Zb Kg©KZ©vi wbKU AvcwĚ Dr_vc†Yi †¶†Ī mswk-ó DaŸ©Zb Kg©KZ©vi wm×v†š—i wei“†× Avwc†ji my†hvM bv †i†L Zv P~ovš— g†g© MY` Kivi A†hŠw³K weavb iwnZKi†Yi cÖ`—vebv hv 3 bs Kjv†gi eY©bvq wea,Z, hyw³hy³ g†g© we†eP`
52	g~j` ms†hvRb Ki Kg©KZ©v†K mnvqZv cÖ`v†bi Rb` miKv†ii Ab`vb` G†RwŸ†K (h_v cywjk, eW©vi MvW© evsjv†`k BZ`vw`) ¶gZv/vwqZi cÖ`vb †nZz hv†Z mswk-ó G†RwŸ,†jv `^cÖ†Yvw`Z n†q †m ŸgZv cÖ†qvM ev `vwqZi	Óg~j` ms†hvRb Ki AvBb, 1991Ó Gi aviv 24-Gi Dc-aviv (1) G Dwj-wLZ ÖGB AvB†bi Aaxb Zvvn†`i `vqxZi cvj†bÓ kã,wji ci ÖwjlZ Abv†iv†ai †cÖw¶†ZÓ kã,wj mwbæ†ewkZ Kivi cÖ`—ve Kiv n†iv	[24] g~j` ms†hvRb Ki Kg©KZ©v†K mnvqZv cÖ`vb - (1) g~j` ms†hvRb Ki Kg©KZ©vMY†K GB AvB†bi Aaxb Zvvn†`i `vwqZi cvj†b [.....] mnvqZv Kivi Rb` GZØviv cywjk, [eW©vi MvW© evsjv†`k], evsjv†`k †Kv÷ MvW© I Avbmv†ii †h†Kv†bv m`m` Ges [BDwbqb cwil`, Dc†Rjv cwil`, †cŠimfv, †Rjv cwil`, wmwU K†c©v†ikb-Gi KZ©,c¶ AveMvwi, ié, AvqKi I gv`K`a` msµvš— Kg©KvŰ cwiPvjv I wbqšjYKvix mKj miKvwi Kg©KZ©vimn Ab` †h†Kv†bv miKvwi	g~j` ms†hvRb Ki Kg©KZ©v†K mnvqZv cÖ`v†bi Rb` miKv†ii Ab`vb` G†RwŸ†K (h_v cywjk, eW©vi MvW© evsjv†`k BZ`vw`) ¶gZv/vwqZi cÖ`vb †nZz hv†Z mswk-ó G†RwŸ,†jv `^cÖ†Yvw`Z n†q †m ŸgZv cÖ†qvM ev `vwqZi cvjb Ki†Z GwM†q Avmvi †cÖwŸ†Z welqwU g~mK

	<p>cvjb KiZ GwMq Avmvi †cÖwYz welqwU g~mK wefvMi Kvh©µg AhvwZZ n̄— †¶ci KviY bv nZ cv†i, †m j†¶ mswk-ó weav†bi ms†kvabx cÖ—vebv cÖm†½ </p>		<p>Kg©KZ©v Ges mKj e˘vsK Kg©KZ©vi Dci ¶gZv Ac©Y I `vwqZj Av†ivc Kiv nBj </p>	<p>wefv†Mi Kvh©µg AhvwZZ n̄—†¶ci KviY bv nZ cv†i, †m j†¶ mswk-ó weav†bi ms†kvabx cÖ—vebv, hv 3 bs Kjv†gi eY©bvq wea,,Z, hyw³hy³ we†eP˘ </p>
<p>(L) 53 </p>	<p><i>Óg~j˘ ms†hvRb Ki wewagvjv 1991Ót-</i> Sales Promotional D†˘˘vM wn†m†e Ki†hvM˘ c†Y˘i mv† cÖ˘E wd« AvB†Ugm& ev wMd&U AvB†Ug&m Gi Dci Ki Ae˘nwZi cÖ˘—ve cÖm†½ </p>	<p>(K) Óg~j˘ ms†hvRb Ki wewagvjv, 1991Ó Gi wewa-3 Gi Dc- wewa (6) Gi ci wbgœifc Dc-wewa (6K) ms†hvR†bi cÖ˘—ve Kiv nj:- Ó(6K) c†Y˘i weuq ewa©ZKi†Yi j†¶, Ki†hvM˘ c†Y˘i mv† wd« AvB†Ug& ev wMd&U AvB†Ug& ev J†ai †v†Í W±iÖm& wd« m˘v†ú†j cÖ˘v†bi †¶Í Ki`vZv†K mnM I g~j˘ wfwË †NvlYvc†Í c†Y˘i bvg I weeiY Ges mieivn ev weu†qi GKK Gi N†i welqwU úwóKiY mn c†Y˘i aviK ev c˘v†K†Ui Dci AbcYxq Kvwj Øviv wd« ev wMdU ev J†ai †v†Í W±iÖm& wd« m˘v†ú†j Gi welqwU Lyuw`Z vKy Ges GB ai†Yi wd« AvB†Ug ev wMd&U AvB†Ug Gi †¶Í Ae˘nwZ cÖvß c†Y˘i †v†Í cwicvjbxq Abvifc c×wZ Aby`šiy c~e©K DcKiY Ki †iqvZ MÖnY Kiv hvB†e bv GB k†Z© GB ai†Yi wd« AvB†Ug ev wMd&U AvB†Ug Gi weeiY, mnM I g~j˘ wfwË di†g c., Kfv†e cÖ˘k©b c~e©K DcKi†Yi weeiY I cwigv†Yi N†i e˘v†KU () Gi g†a˘ cÖ˘k©b c~e©K, Z†e Zvnvi g~j˘ Ki†hvM˘ g~j˘ wfwËi g†a˘ cÖ˘k©b QvovB, †NvlYv ˘vwLjc~e©K Aby†gv`b MÖnY Kwi†Z nB†e Ó</p>	<p>eZ©gv†b g~mK AvBb I wewa†Z Av†jvP˘†¶Í †Kv†bv weavb bv _vKvq mieivnK...Z Ki†hvM˘ c†Y˘i mv†_ cÖ˘E wd« AvB†Ug ev wMd&U AvB†Ug ev J†ai †y†Í W±iÖm& wd« m˘v†ú†ji Dci g~mK, I cÖ†hvR˘ †¶Í g~mK I m˘ú~iK ié Av†ivc I Av`vq Kiv n†q _v†K </p>	<p>†h†nZz Ki`vZv KZ...©K Sales Promotional D†˘˘vM wn†m†e wd« AvB†Ug ev wMd&U AvB†Ug ev J†ai †y†Í W±iÖm& wd« m˘v†ú†j webvg~†j˘ mieivn Kiv nq, †m†nZz Av†jvP˘ †¶Í AwZwi³ cY Av`v†qi †¶Í m,,wó bv nIqvq Gai†Yi AvB†U†gi †¶Í Ki Ae˘nwZi Rb˘ 3 bs Kjv†gi cÖ˘—vebv hyw³hy³ we†eP˘ </p>

		<p>(L) Óg~j" ms†hvRb Ki wewagvjv 1991Ó Gi wewa 3 Gi Dc-wewa (7) G ewY©Z ÓDc-wewa (1) nB†Z Dc-wewa (6)Ó kã wj cwie†Z© ÓDc-wewa (1) nB†Z (6K)Ó kã wj cÖWZ`vc†Yi cÖ—ve Kiv nj </p>	<p>(7) Dc-wewa (1) nB†Z (6) G hvnvB wKQz _vKzK bv †Kb ****</p>	
<p>54 </p>	<p>g~mK wbewÜZ e`emvi`vb ev (gvwjKvbv cwieZ©b e`wZZ) cwiw`wZi cwieZ©†bi †¶†Í g~mK wbeÜb mb`cÍ ms†kva†bi Av†e`b we†ePbvi Rb` Zv `vwL†ji c~e©kZ© wn†m†e miKvix cvl bv mǎú~Y© cwi†kv†ai weav†bi weKí wn†m†e Av†e`b c†Í Awb@úbæ wePvivaxb / Avwcjvaxb gvgjvq RwoZ ivR†^i Z_` Ges gvgjvi me©†kl Ae`v wel†q `vwjwjK cÖgvYvw` Dc`vcY†K kZ©hy³Ki†Yi cÖ—vebv cÖm†½ </p>	<p>(1) Óg~j" ms†hvRb Ki wewagvjv, 1991Ó Gi wewa-12 Gi Dc-wewa (1) Gi cwie†Z© wbgæifc Dc-wewa (1) cÖWZ`vc†Yi cÖ—ve Kiv nj:- Ó12 e`emvi`vb ev cwiw`wZi cwieZ©b (1) †Kv†bv wbewÜZ e`w³i e`emv†qi`vb ev cwiw`wZi cwieZ©b cÖ†qvRb nB†j Zvnn†K D³ cwieZ©†bi Ab~`b †PŠÍ Kvh©w`em c~†e© w`em c~†e© AvB†bi aviv 18 Abyhvqx wbeÜ†bi Av†e`b c†Í Dwj-wLZ gvwjKvbv wb†`©kK bvg cwieZ©†bi †¶†Í g~j" ms†hvRb Ki ev †¶†ÍgZ, mǎú~iK ié ev UvY©Ifvi Ki ev Ab`vb` cvl bv mǎú~Y© cwi†kva mv†c†¶ Ges Ab`ifc cwieZ©†bi †¶†Í miKvwi cvl bv mǎú~Y© cwi†kva ev miKvwi cvl bv mswkøó Awb@úbæ/wePvivaxb / Avcxjvaxb gvgjvi †¶†Í RwoZ ivR†^i Z_` Ges gvgjvi me©†kl Ae`v wel†q `vwjwjK cÖgvYvw` mshv³ Kwiqv GKwU wjwLZ †NvlYvcÍ `vbxq g~j" ms†hvRb Ki Kvh©vj†q ev cÖ†hvR`†¶†Í, Kvh©vjqmg~†n dig Óg~mK 9Ó G `vwLj Kwi†Z nB†e Ó Ges (2) digÒ g~mK 9Ó Gi cÖ_g As†ki Òms†hvRbxÓ wk†ivYvg Aaxb µwgK bs 5 Gi ci µwgK bs Ó6 Awb@úbæ gvgjvq RwoZ ivR†^ I me©†kl Ae`v wel†q `vwjwjK cÖgvY mn †NvlYv cÍ II Ó kã,wj I wPý ms†hvR†bi cÖ—ve Kiv n†jv (bgvby mshv³)</p>	<p>[12] e`emv†qi`vb ev cwiw`wZ cwieZ©b (1) †Kv†bv wbewÜZ e`w³i e`emv†qi`vb ev cwiw`wZi cwieZ©b [.....] nB†j Zvnn†K D³ cwieZ©†bi Ab~`b †PŠÍ Kvh©w`em c~†e© [.....] g~j" ms†hvRb Ki ev †¶†ÍgZ, mǎú~iK ié ev Uv©Ifvi Ki ev Ab`vb` cvl bv mǎú~Y© cwi†kva mv†c†¶ [.....] `vbxq g~j" ms†hvRb Ki Kvh©vj†q ev cÖ†hvR` †¶†Í, Kvh©vjqmg~†n dig Óg~mK-9Ó-G GKwU †NvlYvcÍ `vwLj Kwi†Z nB†e </p>	<p>†h†nZz e`emvi`vb ev cwiw`wZi cwieZ©b A © mKj †¶†Í gvwjKvbv cwieZ©b wb†`©k K†i bv; †m†nZz gvwjKvbv cwieZ©b Qvov g~mK wbewÜZ e`emvi`vb ev cwiw`wZi †Kv†bvifc cwieZ©†bi †¶†Í g~mK wbeÜb mb`cÍ ms†kva†bi Av†e`b we†ePbvi Rb` Zv `vwL†ji c~e©kZ© wn†m†e miKvix cvl bv mǎú~Y© cwi†kv†ai weav†bi weKí wn†m†e Av†e`b c†Í Awb@úbæ wePvivaxb / Avwcjvaxb gvgjvq RwoZ ivR†^i Z_` Ges gvgjvi me©†kl Ae`v wel†q `vwjwjK cÖgvYvw` Dc`vcY†K kZ©hy³Ki†Yi cÖ—vebv, hv 3 bs Kjv†gi eY©bvq wea,,Z, hyw³hy³ we†eP` </p>

55	<p><i>Bmy`K...Z PvjbcĬ (Òg~mK-11Ó) 5 (cuvP) Kvh© w`eḗmi gḗa` g~mK ḗḗi Rgv`vḗbi eva`evaKZvi ḗḗj gvwMk wfwĒḗZ `vwLjcḗĬi mvḗ_ Rgv`vḗbi weavb cÖeZ©ḗbi cÖ`—vebv cÖmḗ½ </i></p>	<p>Òg~j` msḗhvRb Ki wewagvjv, 1991Ó Gi <u>wewa- 16 Gi Dc-wewa (1)</u> G Dwj-wLZ ÒcY` mieivḗni 5 (cuvP) Kvh©w`eḗmi gḗa`Ó kã,wji cwieḗZ© <u>Òwewa 24 Abyhvqx Kiḗgqv` cieZ©x `vwLjcĬ (Òg~mK-19Ó) Rgv ḗ`qvi wba©vwiZ ZvwiḗLi gḗa`Ó</u> kã,wj cÖwZ`vcḗYi cÖ`—ve Kvi nḗjv </p>	<p>Ó(1) ḗḗKvḗbv wbevÜZ e`w³ḗK ZrKZ©,,K mieivnK...Z cḗY`i cÖwZwU mieivḗni ḗḗĬ dig Òg~mK-11Ó-G A_ev ḗevW© KZ©,,K, miKvwi ḗMḗRU cÖÁvcb Øviv GZ`yḗĬḗk` Abyḗgvw`Z Ab`ḗKvḗbv diḗg wØgyLx Kve©b e`envi Kwiqv GKwU PvjbcĬ cÖ`vb KwiḗZ nBḗe Ges PvjbcḗĬi wZbwU Abywjwc `Zwi KwiḗZ nBḗe Zbḗḗa` g~j AbywjwcwU cḗY`i PvjbcḗĬ ewY©Z Pzovš— Mš—e`ḗḗ ch©š— cḗY`i mwnZ ivwLḗZ nBḗe Ges cḗY`i ḗμZv hw` wbevÜZ e`w³ nb Zvnb nBḗj PvjbcḗĬi D³ AbywjwcwU wZwb wbR e`emvq A½ḗb Ab~`b Qq ermi msiḗY Kwiḗeb Ges PvjbcḗĬi wØZxq AbywjwcwU cY` mieivḗni 5(cuvP) <u>Kvh©w`eḗmi gḗa`</u> ḗ`vbxq g~j` msḗhvRb Ki Kvh©vjḗq ḗcŠQvBḗZ nBḗe Ges Z...Zxq AbywjwcwU PvjbcĬ cy`—ḗK mshy³ Ae`vq cY` cÖ`ZKiY ev Drcv`b`ḗḗ ev e`emvq`ḗḗ Ab~`b Qq ermi msiḗY KwiḗZ nBḗe:</p>	<p>wbevÜZ Ki`vZv cÖwZôvb KZ...©cḗḗi e`emvwqK e`— Zv ḗnZz KvḗRi myweavḗ_© Bmy`K...Z PvjbcĬ (Òg~mK-11Ó) gvĬ cuvP Kvh© w`eḗmi gḗa` A_©vr ḗḗ mKj Ki`vZvi e`emvi cÖK...wZ Abyhvqx cÖwZw`b Òg~mK-11Ó Bmy` KiḗZ nq Zvḗi ḗḗĬ cÖwZw`b, g~mK `Bḗi Rgv`vḗbi eva`evaKZvi ḗḗj gvwMk wfwĒḗZ `vwLjcḗĬi mvḗ_ Rgv`vḗbi weavb cÖeZ©ḗbi cÖ`—vebv, hv 3 bs Kjvḗgi eY©bvq wea,,Z, hyw³hy³ weḗeP` </p>
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56	<p>Bmy`K...Z PyjvbcĬ (Òg~mK-11Ó) evnvĚi N>Uvi gṯa`Ó g~mK ḃṯi Rgv`vṯbi eva`evaKZvi ṽṯj gvwmK wfwĚṯZ `vwLjcṯĬi mvṯ_ Rgv`vṯbi weavb cÖeZṯṯbi cÖ`— vebv cÖmṯ½ </p>	<p>Òg~j` msṯhvRb Ki wewagvjv, 1991Ó Gi wewa- 16 Gi Dc-wewa (2) G Dwj-wLZ ÒevnvĚi N>Uvi gṯa`Ó kã,wji cwieṯZṯ Òwewa 24 Abyhvqx Kiṯgqv` cieZṯx `vwLjcĬ (Òg~mK-19Ó) Rgv ṯ`qvi wbaṯvwiZ ZvwiṯLi gṯa`Ó kã,wj cÖwZ`vcṯYi cÖ`—ve Kvi nṯjv </p>	<p>(2) wbevÜZ mieivnKvix ZrKZṯ,K cÖ`ZK...Z ev Drcv`Z [ev gRy`K...Z] cY` cÖ`ZKiY ev Drcv`b`ṯji [ev e`emvq`ṯji] Af`š—ṯi ṯfvṯMi Rb` mieivn Kwiṯj w`ṯbi ṯkṯl `^bvṯg Dc-wewa (1) G ewYṯZ [diṯg] GKwU mwṯṯwjZ PvjvbcĬ cÖ`vb Kwiṯeb Ges GB PvjvbcṯĬi g~j I Z...Zxq Abywjwc cY` cÖ`ZKiY ev Drcv`b`ṯj [ev e`emvq`ṯj] ivwLṯZ nBṯe Ges wØZxq Abywjwc levnvĚi N>Uvi gṯa` ṽvbqx g~j` msṯhvRb Kiv Kvhṯvjṯq Rgv w`ṯZ nBṯe </p>	<p>wbevÜZ Ki`vZv cÖwZôvb KZ...ṯcṯṯi e`emvqK e`—Zv ṯnZz KvṯRi myweavṯ_ṯ Bmy`K...Z PvjvbcĬ (Òg~mK-11Ó) evnvĚi NĚvi gṯa` A_ṯvr ṯh mKj Ki`vZvi e`emvi cÖK...wZ Abyhvqx cÖwZw`b Òg~mK-11Ó Bmy` KiṯZ nq Zvṯ`i ṯṯĬ cÖwZw`b, g~mK `ṯṯi Rgv`vṯbi eva`evaKZvi ṽṯj gvwmK wfwĚṯZ `vwLjcṯĬi mvṯ_ Rgv`vṯbi weavb cÖeZṯṯbi cÖ`—vebv, hv 3 bs Kjvṯgi eYṯbvq wea,Z, hyw³hy³ weṯeP` </p>
57	<p>Bmy`K...Z PyjvbcĬ (Òg~mK-11Ó) 5 (cuvP) Kvhṯw`eṯmi gṯa` g~mK ḃṯi Rgv`vṯbi eva`evaKZvi ṽṯj gvwmK wfwĚṯZ `vwLjcṯĬi mvṯ_</p>	<p>Òg~j` msṯhvRb Ki wewagvjv, 1991Ó Gi wewa- 17 Gi Dc-wewa (1) Aaxb `dv (L) G Dwj-wLZ Ò5 (cuvP) Kvhṯw`eṯmi gṯa`Ó kã,wji cwieṯZṯ Òwewa 24 Abyhvqx Kiṯgqv` cieZṯx `vwLjcĬ (Òg~mK- 19Ó) Rgv ṯ`qvi wbaṯvwiZ ZvwiṯLi gṯa`Ó kã,wj cÖwZ`vcṯYi cÖ`—ve Kvi nṯjv </p>	<p>(1) ṯmev cÖ`vb ev ṯmev iBvwi ṯṯĬ wbevÜZ e`w³ wewa 16 Gi Dc-wewa (1) G ewYṯZ diṯg A_ev AvBb civgkṯK, BwgṯMÖkb Dcṯ`óv, ṯKvwPs ṯm>Uvi Ges Bswjk wgwWqvṯ `<zj KZṯ,K ṯmev cÖ`vṯbi ṯṯĬ dig Òg~mK-11NÓ G wØgyLx Kveṯb e`envi Kwiqv PvjvbcṯĬi wZbwU Abywjwc `Zwi Kwiṯeb Ges D³ifṯc `ZwiK...Z PvjvbcṯĬi- (K) g~j AbywjwcwU ṯmevi ṯμZv ev MÖvnKṯK</p>	<p>wbevÜZ Ki`vZv cÖwZôvb KZ...ṯcṯṯi e`emvqK e`—Zv ṯnZz KvṯRi myweavṯ_ṯ Bmy`K...Z PvjvbcĬ (Òg~mK-11Ó) cuvP Kvhṯw`eṯmi gṯa` A_ṯvr ṯh mKj Ki`vZvi</p>

	<i>Rgv`v#bi weavb c#eZ#bi c#— vebv c#m#½ </i>		c#`vb Kwi#eb Ges #mevi #μZv ev M#vnK hw` wbKw#Z nb Zvnn nB#j D# Pvjvbc#i Abywjwcu wZwb wbR e`emvq A½#b Aby`b Qq ermi msi#Y Kwi#eb; (L) w#Zxq Abywjwcu #mev mieiv#ni 5 (cuvP) Kvh#vw`e#mi g#a` `vbxq g~j` ms#hvRb Ki Kvh#vj#q #cu#QvB#eb; Ges (M) Z...Zxq Abywjwcu Pvjvbc# cy`—#K mshy# Ae`vq #mevc#`v#bi `v#b Ab`~b Qq ermi msi#Y Kwi#eb #	#mev/e`emvi c#K...wZ Abyhvqx c#WZw`b #g~mK-11# Bmy` Ki#Z nq Zv#i #i# c#WZw`b, g~mK `#i Rgv`v#bi eva`evaKZvi `#j gvwmK wfw#Z `vwLjc#i mv#_ Rgv`v#bi weavb c#eZ#bi c#—vebv, hv 3 bs Kjv#gi eY#bvq wea,Z, hyw#hy# we#eP`
58	Expiry date hy# Ki#hvM` cY` #di#Zi wecix#Z #μwWU #bvU Bmy`i #j#I cY` Acmvi#Yi Zvwi#Li `#j g~w`aZ Expiry date n#Z 90 w`b mgqmxgv MYbv Kivi weavb I , YMZgvb Lvivc bv nIqvi kZ#vsk Kvh#Ki bv Kivi c#—Ive 	#g~j` ms#hvRb Ki wewagvjv, 1991# Gi wewa-17 K Gi Dc-wewa (1) Gi kZ#vs#ki ci wbg#eifc AwZwi# kZ#vsk mwb#e#ewkZ Kivi c#—Ive Kiv nj:- #Z#e Av#iv kZ#_v#K, #h mg`I Ki#hvM` c#Y`i c`v#KU ev avi#Ki Dei Expiry date g~w`aZ _v#K Ges Zvnn g~mK-11 Pvjvbc#i mwVK fv#e ewY#Z _vwK#j GB ai#Yi c#Y`i #j#I 90 w`#bi mgqmxgv c#Y`i Expiry date nB#Z MYbv Kwi#Z nB#e Ges GB #j#I Dcwiwj#wLZ `dv (L) Gi weavb c#hvR` nB#e bv #	Expiry date hy# c#Y`i #μwWU #bv#Ui #j#I eZ#g#b c,,_K #Kvb weavb g~mK AvBb ev wewa#Z ejv #bB	e`emvi c#K...wZi Kvi#Y c#Y`i Dc#hvwMZvi #gqv#Kvj wb#`#kK Expiry date hy# #Kvb Ki#hvM` cY` #gqv` D#Xy# Ae`vq AweK...Z _vK#j Zv evRvi n#Z #diZ Avbvqb, GKwU `^vfvweK c#μqv; weavq 3 bs Kjv#gi c#—Ivebv hyw#hy# we#eP`
59	Bmy`K...Z Pjvbc# (#g~mK-11#) 5 (cuvP) Kvh#w`e#mi g#a` g~mK `#i Rgv`v#bi eva`evaKZvi `#j gvwmK wfw#Z `vwLjc#i mv#_ Rgv`v#bi weavb	#g~j` ms#hvRb Ki wewagvjv, 1991# Gi wewa- 18 Gi Dc-wewa (2) Aaxb `dv (L) G #5 (cuvP) Kvh#w`e#mi g#a`# k#,#ji cwie#Z# #wewa 24 Abyhvqx Ki#gqv` cieZ#x `vwLjc# (#g~mK-19#) Rgv #Iqvi wba#vwiZ Zvwi#Li g#a`# k#,#j c#WZ`vc#bi c#—ve Kvi n#jv	[(2) evwYwR`K Avg`vwbKviK KZ#,,K Avg`vwbK...Z cY` mieiv#ni Pvjvbc#i wZbwU Abywjwcu #Zwi Kwi#Z nB#e, Zb#`a`- (K) g~j Abywjwcu c#Y`i #μZv#K c#`vb Kwi#Z nB#e; (L) w#Zxq Abywjwcu cY` mieiv#ni [5(cuvP)] Kvh#vw`e#mi g#a` `vbxq g~j` ms#hvRb Ki Kvh#vj#q Rgv c#`vb Kwi#Z nB#e; Ges (M) Z...Zxq Abywjwcu Pvjvbc# cy`—#K mshy#	wbew#Z Ki`vZv c#WZ#vb KZ...#c#i e`emvwqK e`—Zv #nZz Kv#Ri myweav#`# Bmy`K...Z Pvjvbc# (#g~mK-11#) cuvP Kvh#w`e#mi g#a` A_#vr #h mKj Ki`vZvi e`emvi c#K...wZ

	<p><i>cÖeZ©†bi cÖ— vebv cÖm†½ </i></p>		<p>Ae[~]vq Ab[~]b Qq ermi msi¶Y Kwi†Z nB†e]</p>	<p>Abyhvqx cÖwZw`b Òg~mK-11Ó Bmy` Ki†Z nq Zv†`i †¶†Í cÖwZw`b, g~mK `ß†i Rgv`v†bi eva`evaKZvi †j gvwmK wfwÈ†Z `vwLjc†Íi mv† Rgv`v†bi weavb cÖeZ©†bi cÖ—vebv, hv 3 bs Kjv†gi eY©bvq wea,,Z, hyw³hy³ we†eP` </p>
<p>60 </p>	<p><i>bM` A†_© cY` µq ev †mev MÖn†Yi wecix†Z †h†nZz cY` weuqKvix ev †mev cÖ`vbKvix AwaKvsk †¶†Í Óg~mK-11Ó cÖ`vb K†i bv †m†nZz Dr†m g~mK KZ©†bi †¶†Í Ó†Kv†Ukb, `icÍ ev Kvh©v†`†kiÖ Dcw`wZ Ges †mev MÖnY we†kl K†i †hvMvb`v†ii †mevi †y†Í †KejgvÍ Ki†hvM` cY` ev †mev mieiv†ni welqwU†K kZ©hy³ Kivi cÖ—vebv cÖm†½ </i></p>	<p>Óg~j` ms†hvRb Ki wewagvjv, 1991Ó Gi <u>wewa- 18 K</u> G Dwj-wLZ ÒAZtei ÓDr†m g~j` ms†hvRb Ki KZ©bKvixÖ ewjqv Dwj-wLZ, †mevÓ kã,wji ci <u>Ó†Kv†Ukb, `icÍ ev Kvh©v†`†ki wecix†Z</u> <u>Ki†hvM` †mev ev Ki†hvM` cY` mieivnRwbZÓ</u> kã,wj mwbe†ewkZ Kivi cÖ—ve Kiv n†jv </p>	<p>[18K] mieivn MÖnYKvix KZ©,,K Dr†m g~j` ms†hvRb Ki KZ©b - (1) wbgæwjwLZ ms[~]v ev cÖwZôvb†K, AZtei ÓDr†m g~j` ms†hvRb Ki KZ©bKvixÖ ewjqv Dwj-wLZ, [.....] [†mev] MÖn†Yi mgq Dr†m g~j` ms†hvRb Ki KZ©b Kwi†Z nB†e, h_vt- (K) miKvwi, AvavmiKvwi ev ^vqÈkvwmZ cÖwZôvb; (L) GbwRI; (M) e`vsK, exgv cÖwZôvb, ev Ab`†Kv†bv Avw_©K cÖwZôvb; (N) wjwg†UW †Kvóúvw; ev (O) wk¶v cÖwZôvb </p>	<p>g~mK AvB†bi aviv 3(3) Aaxb `dv (M) Abyhvqx †mev cÖ`v†bi †¶†Í g~mK cÖ`v†bi eva`evaKZv Z_v `vwqZi †mev cÖ`vbKvixi Dci eZ©vq A_Pt †Kv†bvifc †Kv†Ukb, `icÍ ev Kvh©v†`k e`wZ†i†K bM` A†_© †Kvb cY`, GgbwK g~mK Ae`nwZcÖvß †Kv†bv cY` µq ev †mev MÖn†Yi †¶†Í †µZv ev †mev MÖnxZv†K hv†Z (1) eZ©gv†b cÖPwjZ AvBb I wewa Abyhvqx wbR c†KU n†Z A†hŠw³Kfv†e cY` we†µZv ev †mev cÖ`vbKvixi bv†g Dr†m g~mK cwi†kva bv Kiv jv†M †m j†¶ Ges (2)</p>

				<p>weꞤꞤZv Óg~mK-11Ó diꞤꞤg PvjvbcÍ Bmȳ bv Kivq ꞤꞤZv KZ©,,K DrꞤꞤm KwZ©Z I miKvwi ꞤꞤKvlvMvꞤꞤi RgvK...Z A_© g~mK AvBꞤꞤbi aviv 9(1) Abyhvqx DcKiY Ki wnmvꞤꞤe ꞤꞤiqvZ MÖnꞤꞤY ē_© nq; weavq g~mK ēēvaxꞤꞤb AvꞤꞤjvPꞤꞤꞤꞤ KꞤꞤii Dci Ki AvꞤꞤivc cwinvꞤꞤii g~j DꞤꞤÍk̄B ēnZ nlqvq 3bs KjvꞤꞤgi cȪ—vebv hyw³hy³ weꞤꞤeP̄ G e³ē μwgK bs 1 I 17 Gi ꞤꞤꞤꞤ cÖꞤꞤhvR̄ </p>
61	<p><i>exgv, M̄vm, we`y`r, ꞤꞤUwjꞤꞤdvb, B>UviꞤꞤbU BZ`vw` ꞤꞤmevi Dci cÖ`È g~mK 100% DcKiY-Ki wnꞤꞤmꞤꞤe ꞤꞤiqvZ MÖnꞤꞤYi myꞤꞤhvM cÖ`vꞤꞤbi cȪ—ve cÖmꞤꞤ½ </i></p>	<p>Óg~j̄ msꞤꞤhvRb Ki wewagvjv 1991Ó Gi wewa- 19 Gi Dc-wewa (1K) wejywꞤꞤi cȪ—ve Kiv nꞤꞤjv:-</p>	<p>(1K) Dc-wewa (1) G hnvv wKQzB _vKzK bv ꞤꞤKb, KiꞤꞤhvM̄ cȲ Drcv`b ev mieivn ev KiꞤꞤhvM̄ ꞤꞤmev cȪvꞤꞤbi mwnZ mꞤꞤú,,³ GBifc̄v̄vb, v̄vcbv ev A½ꞤꞤb ēeüZ- M̄vm, exgv, we`y`r, ꞤꞤUwjꞤꞤdvb, ꞤꞤUwjwcÖ>Uvi, d̄v·, B>UviꞤꞤbU, ꞤꞤd<BU dꞤꞤivqvW©vm©, wK-qvwis I dꞤꞤivqvWws GꞤꞤR>U, Iqvmv, AwWU I GKvDw>Us, ꞤꞤhvMvb`vi, wmwKDwiwU mvwf©m, AvBb civgk©K, cwienb wVKv`vi I ēvswKs ꞤꞤmevi Dci cwiꞤꞤkvwaZ gymꞤꞤKi Avwk kZvsk cwigvY ꞤꞤiqvZ MÖnY Kiv hvBꞤꞤe </p>	<p>wejywꞤꞤi Rb̄ cȪ— vweZ g~mK wewa 19 (1K) ꞤꞤZ ewY©Z ꞤꞤmev,wj g~mK AvBꞤꞤbi aviv 2 (M) Aaxb `dv (A) Abyhvqx ÒDcKiYÓ weavq G mgy`q ꞤꞤmevi Dci cwiꞤꞤkvwaZ g~mK 100% ꞤꞤiqvZ MÖnꞤꞤY ꞤꞤKvꞤꞤbv AvBbvbyM evav _vKv AbywPZ G weꞤꞤePbvq 3 bs KjvꞤꞤgi cȪ—vebv hyw³hy³ weꞤꞤeP̄ </p>

62	<p>GKB DcKiY ev KuvPvgvj w`žq řiqvZ MÖnžYi myžhvM řbB Ggb U`vwid g~j` hy³ KižhvM` cY` I řiqvZ MÖnžYi myžhvM AvžQ Ggb U`vwid g~j` ewnf©~Z KižhvM` cY` Drcvž i řřžÍ řiqvZ MÖnY c×wZ hyw³hy³KižYi cÖ` vebv cÖmž½ </p>	<p>Ög~j` msžhvRb Ki wewagvjv 1991Ó Gi wewa- 19 Gi Dc-wewa (3) wbgœifžc cÖwZ`vcžYi cÖ`—ve Kiv nžjv:- Ò[(3) řh wbeWÜZ e`w³ U`vwid g~j` hy³ I U`vwid g~j` ewnf©~Z Dfq ev KižhvM` I Ae`vnwZcÖvß Dfq cÖKvi cY` mieivn Kžib wZwb ZrKZ©,,K µxZ DcKiY cY` cÖ`ZKiY ev Drcv`b`žj cÖžežki ci Dnvi Dci cÖ`È DcKiY Ki PjwZ wnmvžei [řiqvZ] Kjvžg wjwce× Kwiqv KižhvM` cY` mieivžni Dci cÖž`q Drcv` Kžii wecixžZ DcKiY Ki řiqvZ MÖnY KwižZ cvwižeb Ges mswk-ó Ki řgqv` mgvwßi ci ZvvnžK D³ Ki řgqvž` weµqK...Z U`vwid g~j` hy³ ev Ae`vnwZcÖvß cY` cÖ`ZKižY ev Drcv`žb [ev e`emvžq ev µq-weµžq] h vµžg Ög~mK-1KÓ ev Ög~mK-1MÓ Abvhvqx e`eüZ DcKižYi Dci řh cwigvY g~j` msžhvRb Ki cÖ`È nBqvžQ řmB cwigvY A_© PjwZ wnmvžei ÖcÖž`qÓ Kjvžg wjwce× Kwiqv cÖžqvRbxq mgš`q mvab [*] KwižZ nBže Ges D³ Ki řgqvž`i `vwLjcžÍ Dnv cÖ`k©b KwižZ nBže Ó</p>	<p>[(3) řh wbeWÜZ e`w³ [.....] KižhvM` I Ae`vnwZcÖvß Dfq cÖKvi cY` mieivn Kžib wZwb ZrKZ©,,K µxZ DcKiY cY` cÖ`ZKiY ev Drcv`b`žj cÖžežki ci Dnvi Ici cÖ`È DcKiY Ki PjwZ wnmvžei [řiqvZ] Kjvžg wjwce× Kwiqv KižhvM` cY` mieivžni Ici cÖž`q Drcv` Kžii wecixžZ DcKiY Ki řiqvZ MÖnY KwižZ cvwižeb Ges mswk-ó Ki řgqv` mgvwßi ci ZvvnžK D³ Ki řgqvž` weµqK...Z [.....] Ae`vnwZcÖvß cY` cÖ`ZKižY ev Drcv`žb [ev e`emvžq ev µq-weµžq] [.....] e`eüZ DcKižYi Ici řh cwigvY g~j` msžhvRb Ki cÖ`È nBqvžQ řmB cwigvY A_© PjwZ wnmvžei ÖcÖž`qÓ Kjvžg wjwce× Kwiqv cÖžqvRbxq mgš`q mvab [*] KwižZ nBže Ges D³ Ki řgqvž`i `vwLjcžÍ Dnv cÖ`k©b KwižZ nBže </p>	<p>U`vwid g~j` wfwÈK cžY`i Dci cÖž`q Drcv` Kžii wecixžZ DcKiY Ki řiqvZ MÖnžYi myžhvM řbB; Avevi řiqvZ MÖnžYi wba©vwiZ řgqv` (DcKiY cÖvwßi cieZ©x `yÖKižgqv`) AwZµvš— nžj AvBžbi aviv 9(1) Abyhvqx řiqvZ MÖnY Kiv A%œea nžq hvq Ggb cwiw`wZžZ GKB DcKiY Øviv (KižhvM` I Ae`vnwZcÖvß cžY`i mieivžni řřžÍ řhgbwU eZ©gvb g~mK wewa 19(3) G weavb ř`qv AvžQ Z`ac) U`vwid g~j` hy³ I U`vwid g~j` ewnf~©Z cY` Drcv`žbi řřžÍ řiqvZ MÖnY c×wZ welžq řKvb mywbw`©ó weavb bv `vKvq wba©vwiZ řgqvž`i gž`a` řiqvZ MÖnY Kiv nqwb Ggb DcKižYi ch©vß gRy` `vKv mžÈ I Zv w`žq cÖžqvRžb U`vwid g~j` ewnf~Z Drcvw`Z cžY`i KižhvM` g~j` (DcKiY Ki řiqvZ MÖnY KižZ bv cvivi KvižY)</p>
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				<p>A†hŠw³Kfv†e e,,w×cÖvß nIqvq Amg cÖwZ†hvwMZvi Kvi†Y e'emvqwK mdjZv AR©b mǝǝe nq bv G e'e'v †_†K cwi†vY †c†Z 3 bs Kjv†gi cÖ—vebv hyw³hy³ we†eP' </p>
(M)	<p>Ög~j" ms†hvRb Ki AvBb, 1991Ó Gi weav†bi AvIZvq miKvi/RvZxq ivR^-^ †evW© KZ©,,K RvixK...Z Gm Avi I / wewagyjv/ mvaviY Av†k- Gi wewa- weav†bi †††† 63 <u>ms†kvabx cÖ—</u> <u>vebvt</u></p>	<p>(1) Gm Avi I bs 167-AvBb/2013/671 -g~mK, ZvwiL 06/06/2013 wL^a: Gi †Uwej- 1 G Dwj-wLZ wk†ivbvgv msL~v 03.06 Gi ci wk†ivbvgv msL~v 04.02 I Dnv†i wecix†Z Kjvg 1, 2 I 3 G wbgæifc Gw>U^a mg~n I weeiY ms†hvR†bi cÖÍve Kiv nj:-</p>		

AvB†bi aviv-14 (1)
 Gi weav†bi AvIZvq
 RvixhK...Z **g~mK**
Ae~nwZ GmAviI bs
167- AvBb/2013/671-
g~mK,ZvwiL
06/06/2013 wL^a: Gi
 ms†kvabx cÖ—ve
 cÖm†½|

†Uwej-1
(Avg`vbx ch©v†q)

wk†ivbvgv msL`v (Heading No.)	mvgÄm`c~Y© bvgKiY †KvW (H.S. Code)	cY` mvgMÖxi weeiY (Description of goods)
1	2	3
04.02	mswkøó GBPGm †KvW	c~Y© bbxhy³ ,ov`ya I bbxwenxb ,ov`ya

(2) Gm Avi I bs 167-AvBb/2013/671 -g~mK ZvwiL 06/06/2013
wL^a: Gi †Uwej- 5 Gi Kjvg 1 G Dwj-wLZ **wkibvgv msL`v 10.05 Gi**
Av†M A ©vr †Uwe†ji cÖ †gB Ges wkibvgv msL`v 38.08 Gi ci
h v`v†b Kjvg 1, 2 I 3 Gi wecix†Z wbgœifc GwU^amg~n
 mwbœ†ewkZ Kivi cÖ—ve Kiv n†jv:-

†Uwej-5
(e`emvqx ch©v†q)

wk†ivbvgv msL`v (Heading No.)	mvgÄm`c~Y© bvgKiY †KvW (H.S. Code)	cY` mvgMÖxi weeiY (Description of goods)
1	2	3
04.02	mswkøó GBPGm †KvW	c~Y© bbxhy³ ,ov`ya I bbxwenxb ,ov`ya
40.14	4014.10.00	Sheath Contraceptives

eZ©gv†b 15% f`vU cÖ†hvR` Av†Q|

eZ©gv†b cY` ,†jv e`emvwx ch©v†q g~mK†hvM`|
 eZ©gv†b cY` ,†jv e`emvwx ch©v†q g~mK†hvM`|

†fv³v mvavi†Yi cywó I
 Pvwn`v wgUv†Z I
 cY` ,†jv Zv†i µq ýgZvi
 g†a` ivL†Z cÖ`Ívebv
 hyw³hy³ we†eP`|

Heading No 04.02:-
 †fv³v mvavi†Yi µq
 ýgZvi g†a` ivL†Z
 cY`wUi e`emvqx
 ch©v†q g~mK Ae~nwZi
 cÖ`Ívebv hyw³hy³
 we†eP`|

Heading No 40.14:-
 RbmsL`v we`Ívi †iva
 K†i cwievi cwiKíbv
 mdjZvi Rb` cÖ`Ívebv
 hyw³hy³ we†eP`

64	<p><i>ÒḥvMvb`vi (Procurement Provider) Ó Gi ḥmevi AvIZvḥK ḥKejvÍ ḥKvḥUkb, `icÍ ev Kvh©vḥ`ḥki ḥḥÍ mxgve× ivLvi cÖ—vebv cÖmḥ½ </i></p>	<p>KiḥvM` ḥmevi cwiwa wba©viYx Gm Avi bs 168- AvBb/2013/672-g~mK, ZvwiL 06-06-2013 wL^a: Gi wbgæifc msḥkvabxi cÖ—ve Kiv nḥjv:- Dcwi D³ cÖÁvcḥYi ḥUweḥji Kjvg (1) G Dwj-wLZ Òwkibvgv msL`v S037Ó Gi wecixḥZ Kjvg (2) G Dwj-wLZ Òḥmevi ḥKvW S037.00Ó Gi wecixḥZ Kjvg (3) G Dwj-wLZ GwU^ai cwieḥZ© wbgæifc GwU^a cÖwZ`vcḥYi cÖ—ve Kiv nḥjv:- ÒḥvMvb`vi Procurement Provider): e`vL`v - ÒḥvMvb`viÓ A_© ḥKvḥUkb, `icÍ ev Kvh©vḥ`ḥki wecixḥZ wewfbæ miKvix, AvavmiKvix, `^vqĒkvwmZ cÖwZôvb, ḥemiKvix ms`v (GbwRI), e`vsK, exgv ev Ab` ḥKvb Avw_©K cÖwZôvb, wjwgḥUW ḥKvúvbx ev wkḥv cÖwZôvḥbi wbKU cḥYi wewbgḥq g~mKḥvM` cY` ev ḥmev ev DfqB mieivn Kḥib Ggb ḥKvḥbv e`w³, cÖwZôvb ev ms`v Ó</p>	<p>S037.00 ḥvMvb`vi (Procurement Provider): e`vL`v - ÒḥvMvb`viÓ A_© ḥKvḥUkb ev `icÍ ev Ab`weafvḥe wewfbæ miKvwi, AvavmiKvwi, `^vqĒkvwmZ cÖwZôvb, ḥemiKvwi ms`v (GbwRI), e`vsK, exgv ev Ab`ḥKvḥbv Avw_©K cÖwZôvb, wjwgḥUW ḥKvúvwb ev wkḥv cÖwZôvḥbi wbKU cḥYi wewbgḥq Ki ḥvM` cY` ev ḥmev ev DfqB mieivn Kḥib Ggb ḥKvḥbv e`w³, cÖwZôvb ev ms`v </p>	<p>g~mK AvBḥbi aviv 3(3) Aaxb `dv (M) Abyhvqx ḥmev cÖ`vḥbi ḥḥÍ g~mK cÖ`vḥbi eva`evaKZv Z_v `vwqZ; ḥmev cÖ`vbKvixi Dci eZ©vq A_P ḥKvḥbvifc ḥKvḥUkb, `icÍ ev Kvh©vḥ`k e`wZḥiḥK bM` Aḥ_© ḥKvḥbv cY`, GgbwK GmAviI Gi wecixḥZ g~mK Ae`nwZcÖvβ ḥKvḥbv cY` μq ev ḥmev MÖnḥYi ḥḥÍ ḥμZv ev ḥmev MÖnxZvḥK hvḥZ (1) eZ©gvḥb ÒḥvMvb`vi (Procurement Provider) Ó-Gi ḥḥÍ cÖ`Ē e`vL`vi AvḥjvḥK wbR cḥKU nḥZ AḥŠw³Kfvḥe cY` weḥμZv ev ḥmev cÖ`vbKvixi bvḥg Drḥm g~mK cwiḥkva bv Kiv jvḥM ḥm jḥḥ Ges (2) weḥμZv Óg~mK-11Ó diḥg PvjvbcÍ Bmy` bv Kivq ḥμZv KZ©,K Drḥm KwZ©Z I miKvwi ḥKvlvMvḥi RgvK...Z A_© g~mK AvBḥbi aviv 9(1) Abyhvqx DcKiY Ki wnmvḥe ḥiqvZ MÖnḥY e`_© nq; weavq g~mK e`e`vaxḥb AvḥjvP` ḥḥÍ Kḥii Dci Ki Avḥivc cwinvḥii g~j DḥĪk`B e`nZ nIqvq 3bs Kjvḥgi</p>
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65	<p><i>Òwbló ðmevi ðñí g~j msðhvRðbi wba©vwiZ nvðii wfwÈðZ Ki avh©KiY wewagvjv, 2012Ó ðZ ÒKbmjðUwÝ dvg© I mycviWvBRvix dvg©Ó, ÒAwWU GÊ GKvDw»Us dvg©Ó, ÒwmwKDwiwU mvwf©mÓ, ÒAvBb civgk©KÓ Ges Ògvbe mæú`mieivn ev e`e`vcbv cÖwZôvbÓ Gi ðmevðK Aš—f©~³ Kði msKzwPZ nvðii g~mK cÖ`vðbi cÖ`—vebv/</i></p>	<p>GmAviI bs 182 - AvBb/2012/640-g~mK ZvwiL 07-06-2012 wL^a: Abyhvqx cÖYxZ Òwbló ðmevi ðñí g~j msðhvRðbi wba©vwiZ nvðii wfwÈðZ Ki avh©KiY wewagvjv, 2012Ó Gi ðUweðj Dwj-wLZ wkibvgv S026, S037 Ges S069 Gi ci Kjvg 1,2,3,4 I 5 Gi wecixðZ h_v`vðb wbgæifc weavb mwæðewkZ Kivi cÖ`—ve Kiv nðjv:-</p>					<p>GmAviI bs 182 - AvBb/2012/640-g~mK ZvwiL 07-06-2012 wL^a: Abyhvqx cÖYxZ Òwbló ðmevi ðñí g~j msðhvRðbi wba©vwiZ nvðii wfwÈðZ Ki avh©KiY wewagvjv 2012Ó Gi eZ©gvb ðUweðj, 3bs Kjvðgi cÖ`Ívebvq cÖ`wk©Z ðmev,wj DðjðLc~e©K msKzwPZ wfwÈ g~j wba©viY bv Kivq ðmev,wji ðñí 15% g~mK cÖ`ðhvR`Zvi weavb Kvh©Ki AvðQ </p>	<p>ð`ðki Av_©-mvgvWRK ðcÖycU weðePbvq ðh ðhŠw³K KviðY 3bs Kjvðgi GmAviI bs 182-AvBb/2012/640-g~mK ZvwiL 07/06/2012 wL^t ðZ eZ©gvðb eûmsL`K ðmevi ðýðí msKzwPZ wfwÈg~ðj`i Dci g~mK Avðivc I Av`vq Kiv nð`Q ðmB GKB KviðY 3bs Kjvðgi cÖ`Ívebvq ewY©Z ðmevmg~ðni ðýðí cÖ`ÍvweZ msKzwPZ wfwÈg~j` wba©viY ðhŠw³K weðeP` </p>	
wkibvgv	ðmevi ðKvW	ðmev cÖ`vbKvix	g~j msðhvRðbi wba©vwiZ nvðii wfwÈ	bxU g~j msðhvRðbi nvi					
1	2	3	4	5					
S032	S032.00	<p>KbmjðUwÝ dvg© I mycviWvBRvix dvg©</p>	<p>ðmev cÖ`vbKvix KZ©,,K cÖvB ðgvU Pzw³ g~ðj`i (cÖ`ðhvR` ðñí `icðí Dwj-wLZ g~ðj`i) wÍk kZvsk cwigvY A_© </p>	4.50%					
S034	S034.00	<p>AwWU GÊ G`vKvDw»Us dvg©</p>	<p>ðmev cÖ`vbKvix KZ©,,K cÖvB mg~`q Að_©i 30 kZvsk cwigvY A_© </p>	4.50%					
S040	S040.00	<p>wmwKDwiwU mvwf©m</p>	<p>ðmev cÖ`vbKvix KZ©,,K ðmevi wewbgðq cÖvB mg~`q Að_©i wÍk kZvsk cwigvY A_© </p>	4.50%					

		S045	S045.00	AvBb civgk©K	‡mev cÖ`vbKvix KZ©,,K ‡mevi wewbg‡q cÖvß mg~`q A‡_©i włk kZvsk cwigvb A_©	4.50%						
		S072	S072.00	gvbe mǎú` mieivn ev e`e`vcYv cÖwZôvb	‡mev cÖ`vbKvix KZ©,,K ‡mevi wewbg‡q cÖvß mg~`q A‡_©i włk kZvsk cwigvb A_©	4.50%						
66	(K) Avg`vwb ch©v‡q Bbd`v>U digyjvi Dci eZ©gv‡b Av‡ivc‡hvM` Kzwo kZvsk mǎú~iK ië Ae`vvnwZi cÖ`—ve 	GmAviI bs 171- AvBb/2013/675- g~mK, ZvwiL 06-06-2013 wL ^a : Gi ‡Uwej-1 (Avg`vwb ch©vq) G Dwj-wLZ wkibvgv msL`v (Heading No.) h_vu‡g 08.10 Gi ci h_vu‡g wbgœifc wk‡ivbvgv msL`v I Zvi wecix‡Z Kjvg 1, 2, 3 I 4 Gi ‡¶‡İ wbgœifc Gw>U ^a mg~n ms‡hvr‡bi cÖ`—ve Kiv njt-				3bs Kjv‡g ewY©Z cY` ,wj mswk-ó GmAviIÖ wUi ‡Uwej 1 Gi Aš—f©~³ bv_vKvq Z...Zxq Zdwm‡j ewY©Z 20% mǎú~iK ië Av‡ive ‡hvM` Av‡Q 				‡h mg`İ gv‡qiv Zv‡i wki‡i İb` `y» cvb Kiv‡Z Aÿg Zv‡i µq ÿgZvi g‡a` ivL‡Z cY`wUi ‡y‡İ cÖ`È cÖ`İebv hyw ³ hy ³ we‡eP`		
		wk‡ivbvg msL`v (Heading No.)	mvgĂm`c~Y© ‡KvW (H.S. Cash)	cY` mvgMÖxi weeiY (Description of Goods)	mǎú~iK k~é nvi (%)							
		1	2	3	4							
		19.01	1901.10.00	Preparations for Infant use, put up for retail sale	ib`							
	(L) Drcv`b ch©v‡q ‡cB>Um Gi Dci eZ©gv‡b Av‡ivc‡hvM` cuvP kZvsk mǎú~iK ië Ae`vvnwZi cÖ`—ve 	Gm Avi I bs 171- AvBb/ 2013/675- g~mK ZvwiL 06-06-2013 wL^a: Gi ‡Uwej-2 (Drcv`b ch©vq) G Dwj-wLZ wkibvgv msL`v (Heading No.) 32.08 n‡Z 32.10 f,³ mswkóó GBPGm ‡KvW Ges 33.05 Heading f, ³ GBP Gm ‡KvW bs 3305.10.00 I Zvi wecix‡Z Kjvg 3 I 4 G Dwj-wLZ kã ,wj I GZ`&mswk-ó Gw>U ^a mǎú~Y© wejywßi cÖ`— ve Kiv n‡jv				eZ©gv‡b wbgœewY©Z nv‡i Drcv`b ch©v‡q mǎú~iK ië Av‡ive ‡hvM` Av‡Q:-				Heading No. 32.08 n‡Z 32.10:- Av‡jvP` cY` ‡cB>Um g~jZ: ‡Kv‡bv wejvm `ae` bq ‡‡ki Avevmb wki, hš;cvwZ I hvbevb, we‡kl K‡i Rjhvb wk‡iB cY`wU ¶q		
		wk‡ivbvg msL`v (Heading No.)	mvgĂm`c~Y© ‡KvW (H.S. Cash)	cY` mvgMÖxi weeiY (Description of Goods)	mǎú~iK k~é nvi (%)							
		1	2	3	4							

			32.08 nvB‡Z 32.10 33.05	m‡wkøó GBPGm †KvW 3305.10.00	<u>‡cB>Um</u> <u>k`v‡úy</u>	5 15	(Corrosion and Erosion) cÖwZ‡iv‡avK wn‡m‡e e`envi n‡q _v‡K GmKj ,i“Z c~Y© wki †m±‡i e`envi Dc‡hvMx †cB>Um hv‡Z ^i g~‡j` mieivn Kiv hvq †m j‡¶ cY`wUi Drcv`b ~‡i m‡ú~iK ié Ae`nwZi cÖ~—vebv hyw³hy³ we‡eP` ZvQvov wek`vq‡bi hy‡M †`kxq wki‡m±‡ii Drcv`Z cY` †cB>Um hv‡Z Avg`vwbK...Z c‡Y`i mv‡_ Amg cÖwZ‡hvwMZvi m‡§yLxb bv nq †m j‡¶I 3 bs Kjv‡gi cÖ~—vebv hyw³hy³ we‡eP` Heading No. 33.05:- Avg`vwbK...Z I †PvivPvjvbK...Z c‡Y`i mv‡_`vb‡qfv‡e Drcv`Z G cY`wUi Amg cÖwZ‡hvwMZv _vKvq Av‡jvP` ‡y‡Í ‡`kxq wki‡K msiyY I Drmvn cÖ`v‡bi j‡y` cÖ~—vebv hyw³hy³ we‡eP`
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<p>67 </p>	<p>Òg~j" ms#hvRb Ki Gi AvIZvq †K>`axq wbeÜb I Ki cwi#kva wewagvjv, 2012Ó Gi myweav,- Drcv`bKvix, evwYwR`K Avg`vwbKviK Ges †mev cÖ`vbKvixi GKB mv#_ Òe`emvqxÓ †k`Yxi Ki`vZv hviv Drcv`bKvix I evwYwR`K Avg`vwbKviK ev Ab` †Kv#bv e`emvqxi wbKU n#Z cY" msMÖn K#i mieivn K#i v#K, Zv#`i †¶#Î cÖ`v#bi cÖ`-vebvmn ev`-eZvi wbix#L Ab`vb" cÖ#hvR" ms#kvabxi cÖ`-vebv/</p>	<p>GmAviI bs 186 - AvBb/2012/644-g~mK ZvwiL 07-06-2012 wL^a: Abyhvqx cÖYxZ Òg~j" ms#hvRb Ki Gi AvIZvq †K>`axq wbeÜb I Ki cwi#kva c×wZ wewagvjv, 2012Ó Gi wbgœifc AwaKZi ms#kvabxi cÖ`-ve Kiv n#jv:- (1) wewa 3 Aaxb `dv (L) Gi weavbwU wbgœif#c cÖwZ`vc#Yi cÖ`-ve Kiv n#jv: (L) †h#¶#Î †Kvb e`emvqx ev evwYwR`K Avg`vwbKviK Zvi wbevÜZ wVKvbvq cY" msMÖn ev Avg`vwb c~e©K wewfbœ weµq †K#>`ai gva`#g mieivn K#ib; A_ev (2) wewa 5(1) G Dwj-wLZ ÒDrcv`bKvix GesÓ kã,wji ci Òe`emvqx evÓ kã,wj mwbœ#ewkZ Kivi cÖ`-ve Kiv n#jv (3) wewa 6 G Dwj-wLZ ÒAvg`vwb Kwi#Z nB#eÓ kã,wji ci cÖvwš-w`Z `vwo () Gi cwie#Z© †mwg#Kvjb (;) cÖwZ`vcb mn ÒZ#e kZ© v#K †h mvaviY Av#`k bs 07/g~mK/2007 ZvwiL 27/06/2007 Abyhvqx Aby#gw`Z cY"vMvi †K>`axq wbevÜZ Kvh©vjq nB#i †mB †¶#Î GB eva`evaKZv cÖ#hvR" nB#e bv Ó kã,wj I `vwo () cÖwZ`vc#Yi cÖ`-ve Kiv n#jv (4) wewa 7 Aaxb `dv (K) Gi cwie#Z© wbgœifc `dv (K) cÖwZ`vc#Yi cÖ`-ve Kiv n#jv:- Ò(K) †K>`axq wbevÜZ Kvh©vjq nB#Z Iq`vinvDm ev weµq BDwb#U, A ev Iq`vinvDm †K>`axq wbevÜZ Kvh©vjq nB#i †mLvb nB#Z weµq BDwb#U A ev GK weµq BDwbU nB#Z Ab` weµq BDwb#U mieivn Kv#j Óg~mK-11Ó Pvjvb cÎ Bmy" Kwi#Z nB#e Ges GB ai#Yi †¶#Î Iq`vinvDm †mev RwbZ g~mK cÖ`v#bi eva`evaKZv e`wZZ c#Y"i Dci e`emvqx ch©v#qi Ki vqxZv m.,wó nB#e bv Ó</p>	<p>(1) 3 cÖ#hvR"Zv - GB wewagvjv wbgœewY©Z †¶#Î cÖ#hvR" nB#e, h_v:- (K) †h#¶#Î †Kvb Drcv`bKvix GKwU `v#b cY" Drcv`bc~e©K wewfbœ weµq †K#>`ai gva`#g cY" mieivn K#ib; (L) †h#¶#Î †Kvb evwYwR`K Avg`vwbKviK GKwU `v#b cY" Avg`vwbc~e©K wewfbœ weµq †K#>`ai gva`#g cY" mieivn K#ib; A_ev (M) †h#¶#Î †Kvb †mev cÖ`vbKvix wewfbœ kvLvi gva`#g †mev cÖ`vb K#ib 5 Ki cwi#kva c×wZ - (1) DrcvbKvix Ges evwYwR`K Avg`vwbKvi#Ki †¶#Î, ***** 6 cY" µq I Avg`vwb - GB wewagvjvi Aaxb wbevÜZ e`w#K †K>`axq wbevÜZ Kvh©vjq#i bv#g DcKiY µq ev Avg`vwb Kwi#Z nB#e 7 Pvjvbçl Bmy" I msi¶Y - wbgœewY©Z c×wZ#Z Pvjvbçl Bmy" I msi¶Y Kwi#Z nB#e, h_v:- (K) †K>`axq wbevÜZ Kvh©vjq nB#Z Iq`vi nvDm wKsev weµq BDwb#U cY" mieivnKv#j Óg~mK-11Ó Pvjvbçl Bmy"y Kwi#Z nB#e </p>	<p>Òg~j" ms#hvRb K#ii AvIZvq †K>`axq wbeÜb I Ki cwi#kva c×wZ wewagvjv, 2012Ó Gi †y#Î 3bs Kvj#g ewY©Z cÖ`Ívejxi iæZj I †m#jvi cÖ#qvRbxqZv cÖ`Ívejxi g#a`B `^e`vL`vqxZ n#q#Q weavq cÖ`Ívejx MÖnY#hvM" g#g© we#ePbvi `vex iv#L </p>
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	<p>(5) wewa 8 Gi cwieꞥZ© wbgœifc wewa 8 cÖwZ⁻vcꞥYi cÖ⁻—ve Kiv nꞥjvt- [cwiwkó mshy³]</p> <p>Ò8 cY⁻ weuq msuvš— Z⁻ -</p> <p><u>ꞥK⁻axq wbeWÜZ Kvh©vjg nBꞥZ cÖwZwU weuq BDwbU eivei cY⁻ ꞥcÖiꞥYi ꞥꞥÍ Drcv`bKvix I ꞥmev cÖ`vbKvix KZ...©K wewa 22 Abyhvqx cy⁻—Kvw` msiꞥY mn Òg~mK-17Ó LvZv Ges e`emvqx ev evwYwR`K Avg`vwbKviK KZ...©K wewa 22 Abyhvqx cy⁻—Kvw` mn Òg~mK-17Ó LvZv ev ZrcwieꞥZ© ÖevwYwR`K Avg`vwbKviK, e`emvqx I LyPiv e`emvqx KZ©.,K cY⁻ mieivꞥni Dci g~j` msꞥhvRb Ki Av`vq wewagvjv, 2012Ó Gi wewa 5(10) Gi weavb Abyhvqx Zrmn mshy³ Òdig-KÓ ꞥgvZvꞥK mgwš^Z uq-weuq wnmve msiꞥY KwiꞥZ nBꞥe ZvnvQvov weuq BDwbU KZ©.,K AÍ ꞥK⁻axq wbeÜb I Ki cwiꞥkva c×wZ wewagvjvi mvꞥ mshy³ cwiwkó-1 Abyhvqx Ö`wbK wnmveÓ, cwiwkó-2 Abyhvqx ÖgvwmK wnmveÓ msiꞥY KwiꞥZ nBꞥe Ges ꞥK⁻axq wbeWÜZ Kvh©vjg KZ©.,K cwiwkó-3 Abyhvqx ÖwewuZ cꞥY⁻i gywmK weeiYxÓ Ki ꞥgqv` cieZ©x gvꞥmi 15 ZvwiꞥLi gꞥa` `vwLjcꞥÍi mvꞥ ꞥK⁻axq wbeWÜZ Kvh©vjg mswk-ó⁻vbxq g~mK Kvh©vjg ꞥck KwiꞥZ nBꞥeÓ</u></p> <p>(6) wewa 9 G Dwj-wLZ ÖꞥK⁻axq wbeWÜZ Kvh©vjgÓ kã,wji ci Öwewa 8 Gi weavb mvꞥcꞥÓ kã,wj cÖwZ⁻vcꞥYi cÖ⁻—ve Kiv nꞥjv </p> <p style="text-align: center;">(cwiwkó 1, 2 I 3 mshy³)</p>	<p>8 cY⁻ weuq msuvš— Z⁻ - ꞥK⁻axq wbeWÜZ Kvh©vjg nBꞥZ cÖwZwU weuq BDwbU eivei cY⁻ ꞥcÖiY Ges cÖwZwU weuq BDwbꞥU cꞥY⁻i weuq ev mieivꞥni weeiY wefvMxq Kg©KZ©v KZ©.,K wba©vwiZ QK Abyhvqx cieZ©x gvꞥmi 15 ZvwiꞥLi gꞥa` `vwLjcꞥÍi mvꞥ ꞥK⁻axq wbeWÜZ Kvh©vjg mswk-ó⁻vbxq g~mK Kvh©vjg ꞥck KwiꞥZ nBꞥe </p> <p>9 wnmve iꞥY - ꞥK⁻axq wbeWÜZ Kvh©vjg D³ AvBꞥbi Aaxb aviv 31 Ges g~j` msꞥhvRb Ki wewagvjv, 1991 Gi wewa 22 Abyhvqx mKj wnmve msiꞥY KwiꞥZ nBꞥe </p>	
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<p>68 </p>	<p><i>mvaviY Avḥk bs 28/g~mK/2013, ZvwiL 06-06-2013 wLḥ Gi AvIZvq cwicvjbxq welqvw` AvBb I wewa mḥZfvḥe mvgÄm`c~Y© I AwaKZi ḥúoxKiḥYi cÖ`—vebv cÖmḥ½ </i></p>	<p>mvaviY Avḥk bs 28/g~mK/2013, ZvwiL 06-06-2013wLḥ: Gi wbgœifc msḥkvabxi cÖ`—ve Kiv nḥjv:- 1 AbvḥQ` 04 Aaxb Dc-AbvḥQ` (K) G Dwj-wLZ ÒcieZ©x `yB Ki ḥgqvḥiÓ kã,wji cwieḥZ© ÒcieZ©x 6 (Qq) Ki ḥgqvḥiÓ kã,wj cÖwZ`vcḥYi cÖ`—ve Kiv nḥjv;</p>	<p>04 ***** (K) g~j` msḥhvRb Ki AvBb, 1991 Gi aviv 9 Gi weavbgḥZ DcKiḥYi wecixḥZ cwihkvwaZ g~j` msḥhvRb Ki, DcKiY Avg`vwb ev `vbxqfvḥe mḥqi `^cḥy g~j wej Ae GwUḥ ev AbyḥQ`-3 G DwjøwLZ c×wZḥZ cY`vMvi nBḥZ Bmy`K...Z PvjvbcḥÎi (g~mK-11) wfwĚḥZ cY`vMvi nBḥZ wbewÜZ KviLvbvq ev cÖḥhvR` ḥyḥÎ e`emv ḥmev cÖ`vb `vḥb mḥú~Y© fvḥe cÖḥek Kivḥbv mḥcḥy cieZx© `yB Ki ḥgqvḥi ḥh ḥKvḥbv ZvwiḥL DcKiY Ki ḥiqvZ MÖnY Kiv hvBḥe;</p>	<p>DcKiY μq/Avg`vwb `— ḥi ev ḥmev MÖnḥYi ḥḥḥÎ Ki`vZv DcKiY ev ḥmev g~ḥi mḥḥ ḥh g~mK cwihkva Kḥi ZvB-B g~mK e`e`vaxḥb cÖḥ`q Drcv`K-Kḥii wecixḥZ DcKiY Ki wnḥmḥe ḥiqvZḥvM` nq ZvB g~mK AvBḥbi aviv 13 Abyhvqx ÖcÖZ`vc©Y (Drawback)Ó Ges aviv 67 I g~mK wewa 34K Abyhvqx ÖwidvĚÓ `vex ḥhgb Qq gvḥmi gḥa` Kiv hvq ḥmB GKB ḥgqv`, DcKiY-Ki ḥiqvZ MÖnḥYi ḥḥḥÎ cÖḥhvR` nIqv evÄbxq weḥeP` ZvB mvaviY AvḥkwUi weavb, mswk-ó AvBb I wewa-weavb Abyhvqx mvgÄm`c~Y© I AwaKZi ḥúoxKiḥYi Rb` 3 bs Kjvḥgi cÖ`—vebv hyw³hy³ weḥeP` </p>
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kZfvM iβvbxKviK, kZfvM cÖ”Qbæ iβvbxKviK Ges iβvbx cÖwμqKiY AÂj (Bwc†RW) Gi cÖwZôvb KZ...©K iβvbx cY” Drcv`†b e”env†ü D†I†k” †Kvb †mev, evsjv†`†ki †fŠ†MvwjK mxgvbvi evB†i †_†K msMÖn ev`vbxqfv†e msMÖ†ni †¶†I Dr†m g~mK KZ©†bi eva”evaKZv iwnZKiYv†_ © GmAviI RvixKiY cÖm†½|

wbgoeif†c GKwU GmAviI Rvixi cÖ—ve Kiv nj:-
 Òg~j” ms†hvrB Ki AvBb, 1991 Gi aviv 14 Gi Dcaviv (1) G cÖ`È ¶gZve†j miKvi g~j” ms†hvrB Ki wbewÜZ kZfvM iβvbxKviK, kZfvM cÖ”Qbæ iβvbxKviK Ges iβvbx cÖwμqKiY AÂj (Bwc†Rc) G Aew`Z cÖwZôv†bi †¶†I Zvvn†`i iβvbx cY” Drcv`b ch©v†q e”eüZ †mev ev †mevmg~n:

(K) hnv evsjv†`†ki †fŠ†MvwjK mxgv†iLvi evwni nB†Z msMÖn Kiv nq Ges hnv†i †¶†I AvB†bi aviv 3 Gi Dc-aviv (3) Aaxb `dv (N), aviv 6 Gi Dc-aviv (3) Aaxb `dv (N) Ges wewa 18K Gi Dc-wewa (3) Gi weavb Abyhvqx 15% g~mK, e”vsK ev Ab” †Kvb Avw_©K cÖwZôvb KZ©,K; Ges

(L) hnv AvB†bi aviv 6 Gi Dc-aviv (4KKK) Gi Aaxb RvixK...Z Av†`k e†j wb`©,óK...Z †mev-mg~†ni MÖnxZv h_v miKvix, AvavmiKvix, ^vqZjkwvmZ cÖwZôvb, †emiKvix ms`v (GbwRI), e”vsK, exgv ev Ab” †Kvb Avw_©K cÖwZôvb, wjwg†UW †Kvóvbx ev wk¶v cÖwZôvb KZ...©K-

Dr†m g~j” ms†hvrB Ki Av`vq, KZ©b I miKvix †U”Rvix†Z Rgv cÖ`v†bi Rb” AvIZvf~³ Av†Q , GZØviv Zvnvi eva”evaKZv nB†Z Ae”nwZ cÖ`vb Kwij|Ó

(K) evsjv†`†ki †fŠ†MvwjK mxgv†iLvi evwni n†Z †mev msMÖ†ni †¶†I †mev MÖnYKvixi Dci mswk-ó g~mK AvB†bi aviv 3 (3) (N) Gi weavb Abyhvqx 15% g~mK cÖ`v†bi eva”evaKZv i†q†Q hv GKB AvB†bi aviv 6 (3) (N) Ges g~mK wewa 18K (3) Gi weavb Abyhvqx †mev g~j” cwi†av†ki mgq mswk-ó e”vsK ev Avw_©K cÖwZôvb Dr†m KZ©b c~e©K wewa 18L Abyhvqx 15 Kvh©w`e†mi g†a” miKvwi †KvLvMv†i Rgv `vb Ki†e g†g© weavb †`qv Av†Q; Ges

(L) g~mK AvB†bi aviv 6 (4KKK) Gi AvIZvq †evW© KZ©,K RvixK...Z mvaviY Av†`k b”i 24/g~mK/2013 ZvwiL 06/06/2013 wL”t Abyhvqx †gvU 37wU †mevi †Kv†Wi wecix†Z †mev MÖnYKvix miKvix, AvavmiKvix, ^vqZjkwvmZ cÖwZôvb, †emiKvix ms`v (GbwRI), e”vsK, exgv ev Ab” †Kvb Avw_©K cÖwZôvb, wjwg†UW †Kvóvbx ev wk¶v cÖwZôvb n†j †m†¶†I Dr†m g~mK KZ©b I miKvix †KvLvMv†i Rgv cÖ`v†bi eva”evaKZv Av†ivwcZ Av†Q|

RvZxq A_©bxwZ†Z iβvbx evwY†R”i Ae`vb Acwimxg| wKš` iβbx cY” Drcv`†b wewfbæ KvuPvgv†ji cvkvcvkw wewfbæ †mevI e”eüZ n†q _v†K| A†bK †¶†I Kv÷g&m eÜ Iq`vinvDwRs e”e`vq ev e”vK-Uz-e”vK GjwmÖi AvIZvq KuvPvgvj ié Kivw` cwi†kva e”wZ†i†K msMÖn Kiv m”e n†jI †mevi †¶†I Gifc myweav bv _vKvq †mevi Dci cÖ`È g~mK iβvbx wecix†Z W”-e”vK ev cÖZ`vc©Y MÖnY ev—eZvi wbix†L h†_ô RwUj I Zv cÖvqmB m”e nq bv| D†j-L” iβvbx evwYR”†K DrmvwnZ Ki†Z miKvi iβvbx wecix†Z A†bK Bb†mbwUfl cÖ`vb K†i _v†K| GmKj we†ePbvq GmAviI b”i 154-AvBb/2005/445-g~mK, ZvwiL 09/06/2005 wL”t Ges 188-AvBb/2012/646-g~mK, ZvwiL 07/06/2012 wL”t Abyhvqx gywó†gq K†qKwU †mevi wecix†Z kZfvM iβvbxKviK, cÖ”Qbæ iβvbxKviK Ges Bwc†R†Wi cÖwZôv†bi wbKU n†Z g~mK

70	<p><i>wKQz bZzb cY'i</i> <i>Dci g~mK Avivici</i> <i>Rb U^vwid g~j</i> <i>wba©viYi cÖ-Íve </i></p>	<p>^v`hy³ `ya, PvbvPzi, Wvj fvRv I ev`vg fvRv Gi Dci U^vwid g~j wba©viY c~e©K Zvi Dci Drev`b I mieivn ch©vq g~mK Av`vqi weavb cÖ`vbi cÖ-Íve Kiv nj </p>	<p>eZ©gvb cY', jvi Dci U^vwid g~j wba©vwiZ †bB </p>	<p>cY', jv Drev`†bi KuvPvgv†ji Dci g~mK Ae`nwZ Av†Q G we†ePbvq cY', jv †fv³v mvavi†Yi µq ygZvi g†a` ivL†Z 3 bs Kjv†gi cÖ-—vebv hyw³hy³ we†eP` </p>
71	<p>Mosquito coil Gi <i>c`v†K†Ui Dci</i> <i>e`vU^v†ivj c×wZ</i> <i>Pvjyi cÖ-Íve </i></p>	<p>Mosquito coil Gi c`v†K†Ui Dci e`vU^v†ivj c×wZ Pvjyi cÖ-Íve nj </p>	<p>wmMv†iU, mvevb, †Kvgj cvbxq BZ`vw`i †y† e`vU^v†ivj c×wZ Pvjy_vK†jI Mosquito coil Gi †y† A`vewa Zv Pvjy Kiv nqwb </p>	<p>ivR`^ duvwK †iva K†i 3 bs Kjv†gi cÖ-—vebv hyw³hy³ we†eP` </p>
72	<p>GbweAvi KZ©,,K <i>mg†q mg†q</i> <i>RvixK...Z mvK©yivi,</i> <i>Av†`k, wb†`©k,</i> <i>†bvwUwd†Kkvb</i> <i>BZ`vw` I†qemvB†U</i> <i>cÖ`vb c~e©K</i> <i>ZvrÿwYK nvjvMv`</i> <i>Kivi cÖ-Íve </i></p>	<p>GbweAvi KZ©,,K mg†q mg†q RvixK...Z mvK©yivi, Av†`k, wb†`©k, †bvwUwd†Kkvb BZ`vw` I†qemvB†U cÖ`vb c~e©K ZvrÿwYK nvjvMv` Kivi cÖ-Íve Kiv nj </p>	<p>A†bK mgq GbweAvi KZ©,,K GZ`mswkó Z_`vw` ZvrÿwYKfv†e nvjvMv` Kiv nq bv </p>	<p>e`emvqx msMVb mn Ki`vZv†`i mweav†_© 3 bs Kjv†gi cÖ-—vebv hyw³hy³ we†eP` </p>
73	<p>mKj f`vU mv†K©†j <i>f`vU wiUvY© Rgv</i> <i>`v†b A†Uv†gkb</i> <i>c×wZ Pvjyi cÖ-Íve </i></p>	<p>I†qe mvBU Avc†jvW K†i ev B-†gBj Gi gva`†g mKj g~mK mv†K©†j f`vU wiUvY© Rgv `v†b A†Uv†gkb c×wZ Pvjyi cÖ-Íve Kiv nj </p>	<p>1991 m†b f`vU cÖ_v cÖ_g Pvjy Kiv n†jI `xN© w`†b G†y†† Avkvbyi/c †Kvb AMÖMwZ jÿ` Kiv hvq bv </p>	<p>k^g, mgq, LiP I GbvWR© mvk^qK†i Ges me©-†i -^QZv wbdZ Ki†Z cÖ-—vebv hyw³hy³ we†eP` </p>

74	<p>Òwbw'ó †mevi †¶¶Í g~j' ms†hvR†bi wba©vwiZ nv†ii wfwË†Z Ki avh©KiY wewagvjv, 2012Ó †Z ÒKbmvj†UwÝ dvg© I mycviWvBRvix dvg©Ó, ÒAwWU GÊ GKvDw›Us dvg©Ó, ÒwmwKDwiwU mvwf©mÓ, ÒAvBb civgk©KÓ Ges Ògvbe máú` mieivn ev e`e`vcbv cÖwZôvbÓ Gi †mev†K Aš—f©~³ K†i msKzwPZ nv†ii g~mK cÖ`v†bi cÖ`— vebv </p>	<p>GmAviI bs 182 - AvBb/2012/640-g~mK ZvwiL 07-06-2012 wL^a: Abyhvqx cÖYxZ Òwbw`©ó †mevi †¶¶Í g~j' ms†hvR†bi wba©vwiZ nv†ii wfwË†Z Ki avh©KiY wewagvjv, 2012Ó Gi †Uwe†j Dwj-wLZ wkibvgv S026, S037 Ges S069 Gi ci Kjvg 1,2,3,4 I 5 Gi wecix†Z h_v`v†b wbgæifc weavb mwbæ†ewkZ Kivi cÖ`—ve Kiv n†jv:-</p>	<p>GmAviI bs 182 - AvBb/2012/640-g~mK ZvwiL 07-06-2012 wL^a: Abyhvqx cÖYxZ Òwbw`©ó †mevi †¶¶Í g~j' ms†hvR†bi wba©vwiZ nv†ii wfwË†Z Ki avh©KiY wewagvjv 2012Ó Gi eZ©gvb †Uwe†j, 3bs Kjv†gi cÖ`Ívebvq cÖ`wk©Z †mev,wj D†jØLc~e©K msKzwPZ wfwË g~j' wba©viY bv Kivq †mev,wji †¶¶Í 15% g~mK cÖ†hvR`Zvi weavb KvH©Ki Av†Q </p>	<p>†`†ki Av_©-mvgvwRK †cÖycU we†ePbvq †h †hŠw³K Kvi†Y 3bs Kjv†gi GmAviI bs 182-AvBb/2012/640-g~mK ZvwiL 07/06/2012 wL^{at} †Z eZ©gv†b eûmsL`K †mevi †y†Í msKzwPZ wfwËg~†j`i Dci g~mK Av†ivc I Av`vq Kiv n†`Q †mB GKB Kvi†Y 3bs Kjv†gi cÖ`Ívebvq ewY©Z †mevmg~†ni †y†Í cÖ`ÍvweZ msKzwPZ wfwËg~j' wba©viY †hŠw³K we†eP` </p>	
wkibvgv	†mevi †KvW	†mev cÖ`vbKvix	g~j' ms†hvR†bi wba©vwiZ nv†ii wfwË	bxU g~j' ms†hvR†bi nvi	
1	2	3	4	5	
S032	S032.00	<p>Kbmvb†UwÝ dvg© I mycvifvBRviwU dvg©</p>	<p>†mev cÖ`vbKvix KZ©,,K cÖvß †gvU Pzw³ g~†j`i (cÖ†hvR` †¶¶Í `ic†Í Dwj-wLZ g~†j`i) wík kZvsk cwivY A_© </p>	4.50%	
S034	S034.00	<p>AwWU GÊ G`vKvDw›Us dvg©</p>	<p>†mev cÖ`vbKvix KZ©,,K cÖvß mg~`q A†_©i 30 kZvsk cwivY A_© </p>	4.50%	

		S040	S040.00	wmwKDwiwU mvwf©m	‡mev cÖ`vbKvix KZ©,,K †mevi wewbg‡q cÖvß mg~`q A‡_©i wÎk kZvsk cwigvb A_©	4.50%		
		S045	S045.00	AvBb civgk©K	‡mev cÖ`vbKvix KZ©,,K †mevi wewbg‡q cÖvß mg~`q A‡_©i wÎk kZvsk cwigvb A_©	4.50%		
		S072	S072.00	gvbe mæú` mieivn ev e`e`vcYv cÖwZôvb	‡mev cÖ`vbKvix KZ©,,K †mevi wewbg‡q cÖvß mg~`q A‡_©i wÎk kZvsk cwigvb A_©	4.50%		

75| **f`vU AvBb 1991 Gi 5 avivi Aax`b g~`j`i `Nvlbv `Iqvi weavb Aek`B i` Ki`Z n`e|**

<p>eZ`gvb AvBb Abyhvqx g~m`Ki Rb` g~`j`i wfwE D`j-L K`i g~`j`i `Nvlbv Ges cY`vw`i DcKiY Drcv`bmn wba`vwiZ d`g`U Rgv w`Z nq (g~mK- 1, 1L, 1M Ges 1N), hv KZ`c,` 15 Kvh`w`e`mi g`a` Aby`gv`b Ki`eb e`j avibv Kiv nq </p> <p>G RvZxq g~j` `Nvlbvmg~n c~e`vfvM...Z As`Ki Dc`i wfwE K`i Kiv nq, hvi cOK...Z As`Ki mv`_ wbdZ cv`_K`_vK`e cOK...Z I Abygv`bi g`a` cieZ`x cv`_K`mg~n AcO`qvRbxq Øv`_`evaKZv Ges welqmg~n m,,wó K`i </p>	<p>Avgiv mycvwik Kwi `h g~j` `Nvlbvi Pwn`v wejyß Kiv `nvK Gi cwie`Z` gwvmK wiUv`Y` `NvwLZ cOK...Z weu`qi Dci wfwE K`i g~mK Av`ivc Kiv `nvK </p>	<p>Ki`vZvi Rb` GKwU e`vcK msL`K `jLvcovi KvR Ges KZ`c,`c`i Rb` GwU GKwU e`vcK msL`K `jLvcovi KvR n`vm cv`e Ges `m`nZz Zviv Ab`vb` wRwb`mi Dci g`bv`hvM w`Z cvi`eb hv iv`ó`i Av`iv ivR`^ wbdZ Ki`Z m`vnh` Ki`e cvk `eZ`x iv`ó`mg~n Ges bZzb f`vU AvB`b Gifc g~j` `Nvlbv/g~j` Aby`gv`b Avek`KZv `bB </p>
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76| **evRvi `diZ**

<p>A`bK `Kv`úvbx `hgb Lv`` I `efv`iR `Kv`úvbx,`jv`K wewuZ cY` bó/ZvwiL DExY` n`q hvIqvi Kvi`b evRv`ii `K AwewuZ cY` `diZ wb`Z nq hw`I GKwU `µwWU `bvU Aby`gv`b Kiv nq `Kejgv` hw` `diZ,`jv Bbf`qm nIqvi 90 w``bi g`a` `diZ Av`m Z`e kZ` GB `h `diZ,`jv gv`bi Í`wUi Kvi`b n`j n`e bv G QvovI wKfv`e GB evRvi `diZ cY`,`jv e`>`ve`— Kiv n`e Zv AvB`b msÁvwqZ Kiv nqwb </p>	<p>Avgiv `m`nZz cO`—ve KiwQ `h KZ mgq AwZevwnZ n`q`Q Zv wbwe`k`k`l mKj evRvi `diZmg~n Aby`gv`b `Iqv `nvK </p>	<p>Lv`` I `efv`iR `Kv`úvbx,`jvi GKwU evRvi `di`Zi wbqwgZ cO`evn i`q`Q Ges cO`vqB `Kv`úvbx,`jv`K cY`,`jvi mRxeZv I`^v` wewa cv`bi Rb` G,`jv Acmvib Ki`Z nq `h`nZz GB me cY`,`jv `µwWU `bv`Ui Aax`b `diZ wb`Z `Iqv nq bv ZvB `Kv`úvbx,`jv`K Drcv`b Ki nv`ii Dci wfwE K`i Ki fv`ii AvcZb enb Ki`Z nq </p> <p>`h`nZz evRvi `diZ cY`,`jvi Kvi`b `wZ m,,wó nq `hgb O`bwZevPK g~j` ms`hvMÓ ZvB GUv hyw`m`/Z bv `h G,`jvi Dci g~mK cwi`kva Ki`Z n`e G RvZxq `µwWU `bvU Aby`gv`b Kivi Rb` mgqmxgv e,,w× Kiv cO`qvRb `Kbbv ev`—weK c` cY`,`jvi Rxeb DExY`/`wZMÓ` n`q hvq bv G RvZxq 90 w`b `gqv`i g`a` </p>
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77| we⁻zU, ⁻^v`hy³`ya, PvbvPzi, Wvj fvRv, ev`vg fvRvi Dci ié:

welq:

2008-09 †_†K we⁻z†Ui Rb⁻ U⁻vwid †fjy⁻ Av†ivc Kiv n†q†Q| Ab⁻vb⁻ ié AvB†Ugmg~†ni mv†_ wb†æ †`Iqv n†jv:

g~mK wbY©†qi Rb⁻ U⁻vixd nvi

UvKv

weix mqvweb †Zj		4.11	cÖwZ †KwR
weix cvg A†qj		3.7	cÖwZ †KwR
_ov gmjv		35	cÖwZ †KwR
hšĭ Øviv ^Zix we ⁻ zU	μvKvm©/PK†jU	100	cÖwZ †KwR
hšĭ Øviv ^Zix we ⁻ zU	GbvR©x/wμg	80	cÖwZ †KwR
hšĭ Øviv ^Zix we ⁻ zU	⁻ ^vfvweK	65	cÖwZ †KwR
U†g†Uv/Av†gi †có		15	cÖwZ †KwR

U⁻vwid †fjy⁻ GZB AwaK †h hvi Kvi†b we⁻z†Ui g~j⁻ e,,w× †c†q†Q Ges †fv³v†i †evSv enb Ki†Z n†”Q|

Aciv †K ⁻^v`hy³`ya, PvbvPzi, Wvj fvRv, ev`vg fvRv hvi mewKQy f`vUgy³ gyL⁻ ⁻vbxq KvPvgvj Øviv cÖwμqvRvZ Kiv nq| G,†jvi Dc†i g~mK Av†ivc Kiv n†”Q|

cÖ⁻—ve:

†h†nZz we⁻zU, ⁻^v`hy³`ya, PvbvPzi, Wvj fvRv, ev`vg fvRv G,†jv f`vUgy³ ⁻vbxq KvPvgvj cÖwμqvRvZ K†i cÖ⁻Z Kiv n†”Q, †m†nZz GBme cÖwZwU AvB†U†gi Rb⁻ Avjv`vfv†e Øifcvš—i g~j⁻ Ó Gi wfwĒ†Z U⁻vwid f`vjy⁻ wba©vib Kiv †h†Z cv†i| GLv†b D†j-L Kiv †h†Z cv†i †h ⁻^v`hy³`ya Ryb, 2010 †_†K `xN© †gqv†i Rb⁻ ié AvB†Ug wQj|

78| **f`vU cwi†kv†ai Rb⁻ K†qj ev·i Dci e`vŪ †ivj c×wZi cÖeZ©b**

we†kl GmAvil mg~†ni Dci wfwĒ K†i e`Ū †ivj c×wZi Dci KwZcq cY ⁻ vw`i Rb ⁻ (wmMv†iU, mvevb I †Kvgj cvbxq) f`vU Av†ivc Ki†Z hvlqv n†”Q	Avgiv †m†nZz mycvwik Kwi †h f`vU cwi†kv†ai Rb ⁻ K†qj e`emv†qi Dci e`vŪ†ivj c×wZi Rb ⁻ Av†iKwU we†kl GmAvil cÖeZ©b Kiv DwPZ	wmMv†iU, mvevb Ges †Kvgj cvbx†qi Rb ⁻ e`Ū †ivj cÖeZ©b GB ††ki g†a ⁻ f`vU ivR ⁻ ^ DcvR©†b `,,óvš—g~jK fv†e e,,w× †c†q†Q Ges GKwU b`vh ⁻ evRvi e`e ⁻ v†Z b`vh ⁻ I gvbμúbæ cÖwZØw>ØMY†K AskMŌnY Ki†Z AbygwZ w`†q†Q
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79| **Rb¥ wb†ivaK cYˆvw`i Rbˆ Drcv`b Ges Kvievix ch©v†qi cwie†Z© †KejgvĹ Avg`vbx ch©v†q fˆv†Ui AeˆnwZ (GBPGm †KvW 414.10.00)**

<p>GmAviI bs 167-AvBb/2013/671/ g~mK, ZvwiL 6B Ryb, 2013 Abyhvqx Rb¥ wb†ivaK cYˆvw`i Rbˆ fˆvU (GBPGm †KvW 4014.10.00) †KejgvĹ Avg`vbx ch©v†q AeˆnwZ †`Iqv n†”Q, Drcv`b Ges Kvievix ch©v†q bq </p>	<p>Avgiv †m†nZz mycvwik Kwi †h GB GmAviI bs 192-AvBb/2013/388- g~mK ms†kvab Kiv †nvK Ges Rb¥ wb†ivaK cYˆvw` (GBPGm †KvW 4014.10.00) cÖwZwU ch©v†q AeˆnwZ †`Iqv †nvK A_©vr Avg`vbx, Drcv`b Ges Kvievix ch©v†q cwievi cwiKıbv welqwU we†ePbvq G†b </p>	<p>GUv †h†nZz cwievi cwiKıbvi Rbˆ GKwU AwZe Ri“ix cYˆ Ges miKvi `yB mš—vb ch©v† †-vMv†bi gvidZ RbMY†K D™çy× Ki†Q Gi Dc†i wfwĒ K†i Rb¥ wb†ivaK cYˆvw` (GBPGm †KvW 4014.10.00) cÖwZwU ch©v†q AeˆnwZ †`Iqv †nvK A_©vr Avg`vwb, Drcv`b Ges Kvievix ch©vq </p>
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<p>80 ˆ`vbxqfv†e Drcvw`Z mˆvœúyi Dci 15% nv†i mœú~iK ié cÖ†hvRˆ n†e </p> <p><u>GBPGm †KvW bs</u> <u>AvB†Ug</u> 3305.10.00 mˆvœúy</p>	<p>GBPGm †KvW bs 3305.10.00 Gi Aax†b ˆ`vbxqfv†e Drcvw`Z mˆvœúyi Dci mœú~iK ié wejyß Kiv †nvK </p>	<p>Gi d†j ˆ`vbxq Drcv`bKvix†i wbi“rmvwiZ Kiv QvovI GKwU eˆvcK AvKv†ii Ki dvwK †`Iqvi cÖebZv DrmvwnZ Kiv n†q†Q Ges GBme cYˆvw`i Rbˆ evRvi mœcÖmvib wbi“rmvwiZ Kiv n†”Q, GB AvB†UgwU†K mvœcÖwZKKv†j Avg`vbxK...Z I †PvivB c†_ Avmv cYˆvw`i mv†_ cÖwZØw>ØZv Ki†Z n†”Q </p>
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<p>81 ˆ`vbxqfv†e Drcvw`Z mˆvœúyi Dci 15% nv†i mœú~iK ié cÖ†hvRˆ n†e </p> <p><u>GBPGm †KvW bs</u> <u>AvB†Ug</u> 3305.10.00 mˆvœúy</p>	<p>GBPGm †KvW bs 3305.10.00 Gi Aax†b ˆ`vbxqfv†e Drcvw`Z mˆvœúyi Dci mœú~iK ié wejyß Kiv †nvK </p>	<p>Gi d†j ˆ`vbxq Drcv`bKvix†i wbi“rmvwiZ Kiv QvovI GKwU eˆvcK AvKv†ii Ki dvwK †`Iqvi cÖebZv DrmvwnZ Kiv n†q†Q Ges GBme cYˆvw`i Rbˆ evRvi mœcÖmvib wbi“rmvwiZ Kiv n†”Q, GB AvB†UgwU†K mvœcÖwZKKv†j Avg`vbxK...Z I †PvivB c†_ Avmv cYˆvw`i mv†_ cÖwZØw>ØZv Ki†Z n†”Q </p>
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82| webvg~†jˆ bgybv ev wd« mˆvœúwjsGi g~mK AeˆvnwZ cÖ`vb t

eˆemvqxK Kvi†b ev weµq e,,w×Ki†bi ˆ^v†_© KLbI KLbI webv g~†jˆ cYˆ mvgMÖx weZiY Ki†Z nq Ges Gi wecix†Z †Kvb cÖKvi cÖZ`¶ ev c†iv¶ fv†e g~jˆ MÖnb Kiv nq bv wKšˆ mieiv†ni mgq g~mK cwi†kva Ki†Z nq hv hyw³hy³ bq| g~jˆ ms†hvRb Ki AvBb 1991 Gi aviv 5 Gi Dc aviv 2 †gvZv†eK g~jˆ ms†hvRb Ki cÖ†`q nB†e †µZvi wbKU nB†Z cÖvcˆ c†Yi Dci, †hLv†b mieiv†ni Dci †Kvb cÖvcˆ cYˆ_v†Kbv †mLv†b g~mK cwi†kva Kiv hyw³hy³ bq|

ZvB wd« mˆvœúwjs ev webvg~†jˆ bgybv weZi†bi Dci g~mK AeˆvnwZ †`qv cÖ†qvRb|

G₁ D₁-L₁ h, g₁ ms₁hvRb Ki AvBb 1991 Gi aviv 5 Gi Dc aviv 2 gvZv₁eK g₁ ms₁hvRb Ki c₁Ö₁ q nB₁e μZvi wbKU nB₁Z c₁Övc₁ c₁Yi Dci, hLv₁b mieiv₁ni Dci Kvb
c₁Övc₁ cYB bvB mLv₁b g₁mK cwi₁kva Kiv hyw³hy³ bq|

83| ṽvxq ivR^{^-} AwWU RwUjZv t

ṽvxq ivR^{^-} AwWU Awa`Bi KZ©,K †Kvb wjwg†UW cÖwZôvb†K g~j` ms†hvRb Ki AvBb 1991 g†Z wbix¶v Kivi AwaKvi bvB Zeyl ṽvxq ivR^{^-} AwWU KZ©,c¶ g~mK Kg©KZ©vM†bi gva`†g wbix¶vi Rb` cĭ †cÖib K†i _v†Kb Ges wbix¶v Kvh©µg cwiPvjbv K†ib | cÖvqB Zviv †Kvb cÖKvi AvB†bi eva`evaKZv e`wZ†i†K `vexbvgv RvixK†ib Ges GB `vexbvgv wel†q †Kvb cÖKvi hyw³-ZK© Dc`vc†bi my†hvM _v†K bv|

ZvB ṽvxq ivR^{^-} AwWU Awa`Bi miKvix cÖwZôvb AwWU Kivi ARynv†Z †Kvb wjwg†UW cÖwZôvb AwWU Kivi AwaKvi n«vm Ki†Z n†e| Avi hw` Ki†ZB nq Z†e `vexbvgv wb@úwĚ nIqv ch©š— mKj wel†q Zv†`i Reve`xwnZv _vK†Z n†e Ges mKj hyw³ Z†K© (ibvbx†Z) Dcw`Z _vK†Z n†e| GLv†b D†j-L` †h, ṽvxq ivR^{^-} AwWU Awa`Bi `j†K †Kvb cÖKvi Reve`xwnZv Ki†Z nq bv ZvB †Kvb cÖKvi AvB†bi eva`evaKZv e`wZ†i†K `vexbvgv RvixK†i _v†K Ges mKj cÖKvi Av`vq msµvš— Kvh©µg g~mK Kg©KZ©vM†bi enb K†Z nq| AwWU PjvKvjxb mg†q Ki`vZvi †Kvb cÖKvi AvBwb hyw³ZK© MÖnb Kiv nq bv Ges AvcwĚi wel†q Ki`vZvi †Kvb cÖKvi e³e` MÖnb Kiv nqbv, †KejgvĬ Zviv AwWU mǎúbœ Kivi c†i ivR^{^-} Kg©KZ©v†i mwnZ D³ welq mg~n Dc`vcb K†ib Ges `vexbvgv Rvixi Rb` †bvU kxU cÖ`vb K†ib|

84| fvovK...Z ṽvcbv ev KviLvbvi Dci cwi†kvwaZ BDwUwjwU we†ji †iqvZ cÖvc`Zv

†Kvb Drcv`bKvix gvwMk fvovi wfwĚ†Z Z...Zjxq c†¶i wbKU †_†K †Kvb KviLvbv ev ṽvcbv fvov wb†j †m D³ KviLvbvi M`vm, we`yr I Iqvmvi (BDwUwjwU) we†ji Dci cÖ†`i g~m†Ki wecix†Z †Kvb cÖKvi †iqvZ MÖnb Ki†Z cv†i bv| †h†nZz mKj cÖKvi BDwUwjwUi Aby†gv`b fywg ev c~†e© ṽvcbv KviLvbvi gvwj†Ki bv†g †iwRwóªK...Z ZvB mKj wej hv g~mK Pjvjb wnmv†e Mb`, gvwjK ev cy†e©i cÖwZôvb†bi bvg D†j-L _v†K Ges †h†nZz wej Kwc†Z fvov MÖwnZvi †Kvbiƒc bvg ev wbeÜb bs D†j-L _v†K bv ZvB g~j` ms†hvRb Ki AvB†bi aviv 9 Gi T †gvZv†eK †iqvZ MÖnb Kiv hvq bv|

ZvB Pzw³i gva`†g †Kvb KviLvbv ev ṽvcbv fvov MÖn†bi †¶Ĭ Drcv`bKvix†K AvbycvwZK e`evn†ii nv†i †iqvZ MÖn†bi my†hvM w`†Z n†e|

GLv†b D†j-L` †h, fvov MÖnxZv Zvi M,,nxZ KviLvbvi ev mǎúwĚi Pzw³ †gvZv†eK mKj BDwUwjwU myweav †fvM K†i Ges Dnvi e`enfZ wej cwi†kva K†i _v†K| †iqvZ MÖnb Kiv g~j` ms†hvRb Ki e`e`vi GKwU ṽvfvweK weavb| †m Zvi mKj Drcvw`Z c†Y`i wecix†Z BDwUwjwU e`envi Ki†Q wKš` †m Zvi cwi†kvwaZ we†ji Kwc†Z fvov MÖnxZvi bvg ev wbeÜb bǎi bv _vKvi Kvi†Y †iqvZ MÖn†bi my†hvM †_†K ewĤZ n†”Q Ges c†Y` h_vh_ g~j` ms†hvRb n†”Q bv|

cÖkvmwbK

85 **Ki †diZ cÖwuqv**

eZ©gv†b Ki †diZ c×wZ hv Pvjy Av†Q Zv wKQyUv cwigv†b mgq †¶cbKvix| GUv Av†iv we†klZ e,,nr Ki`vZv BDwbU (GjwUBD) Gi Rb` †ewk mZ`| hLb ^ÍgvwmK AwMÖg Ki cwi†kva Kiv nq ZLb cÖwZevjbKvix †Kvúvbx, †jv msi¶bg~jK w` †K _vKvi †Pón K†i| hvi d†j gv†S gv†S erm†ii †k†l GUv cÖZxqgvb nq †h AwZwi³ Ki cwi†kva Kiv n†q†Q| GB e`vcv†i Avgiv GbweAvi- †K Aby†iva Rvbv†Z PvB †h Zviv †hb GKwU Av†iv AwaK kw³kvjx Ki †diZ bxwZ ev` —evqb K†i|

86| **cÖvmw½K GbweAvi mvK©yvimg~†ni m©cÖPvi**

†Kvúvbxmg~n gv†S gv†S GbweAvi KZ©,,K RvixK...Z mv©cÖwZK mvK©yvimg~n m©ú†K© nvjbvMv` _vK†Z e`_© nb| G Kvi†b cÖ†Z`†Ki Rb` me©vaywbK mvK©yivi m©ú†K© GKB Ae`v†b _vKvi Rb` Avgiv g†b Kwi GUv A†bK mvnh`cÖ` n†e hw` mKj cÖvmw½K mvK©yivi, †jv GbweAvi I†qemvB†U mgqZ nvjbvMv` Kiv nq| me©vaywbK mvK©yivi, †jv GjwUBD Ges/ev cÖvmw½K wbqš¿bg~jK KZ©,,c¶ ev †P^vimg~†ni Aax†b mKj †Kvúvbxmg~†ni Kv†Q B†gBj K†i cvVv†bv †h†Z cv†i hv†Z K†i h_vh_ m©cÖPvi wbwδZ Kiv hvq|

87| **f`vU wiUvY© Rgv`v†b A†Uv†gkb**

GbweAv†ii Pjgvb cÖqv† †h Zviv c×wZwU ^qswuq Ki†e Gi mv†_ msMwZ †i†L Avgiv wek|vm Kwi †h GUv LyeB mvnh`cÖ` n†e hw` f`vU wiUvY© Rgv`vb I†qe Avc†jvW ev B†gB†ji gva`†g Kiv m©e nq| GB m~Í a†i Avgiv civgk© w`†Z PvB †h gv†mi †k†l DB_†nvwis K†ii Rb` GKwU †K`axq WvUv†eR i¶bv†e¶b Kiv †nvK| †Kvúvbxmg~n cÖ†qvRbxq DevÈ †dvbK†ji cwie†Z© †gB†ji gvidZ †cÖiY Ki†Z cvi†e Ges Gi d†j ^`wnK k††gi cwigv†b Zvrch©c~Y© n©vm NU†e Ges gvboxq fy†ji SzwK Kg†e|

<p>88 g~j` ms†hvRb Ki Kg©KZ©v†K mnvqZv cÖ`v†bi Rb` miKv†ii Ab`vb` G†RwY†K (h_v cywjk, eW©vi MvW© evsjv†`k BZ`vw`) ¶gZv/vwqZi cÖ`vb †nZz hv†Z mswk-ó G†RwY, †jv ^cÖ†Yvw`Z n†q †m ýgZv cÖ†qvM ev `vwqZi cvjb Ki†Z GwM†q Avmvi †cÖw†Z welqwU g~mK wefv†Mi Kvh©μ†g AhvwZZ n`—†¶†ci</p>	<p>Òg~j` ms†hvRb Ki AvBb, 1991Ó Gi <u>aviv 24-Gi Dc-aviv (1)</u> G Dwj-wLZ ÖGB AvB†bi Aaxb Zvnnv†i `vqxZi cvj†bÓ kã,wji ci <u>ÖwjwLZ Aby†iv†ai †cÖw¶†ZÓ</u> kã,wj mwbæ†ewkZ Kivi cÖ`—ve Kiv n†jv </p>	<p>[24] g~j` ms†hvRb Ki Kg©KZ©v†K mnvqZv cÖ`vb - (1) g~j` ms†hvRb Ki Kg©KZ©vMY†K GB AvB†bi Aaxb Zvnnv†i `vwqZi cvj†b [.....] mnvqZv Kivi Rb` GZØviv cywjk, [eW©vi MvW© evsjv†`k], evsjv†`k †Kv÷ MvW© I Avbmv†ii †h†Kv†bv m`m` Ges [BDwbqb cwil`, Dc†Rjv cwil`, †cŠimfv, †Rjv cwil`, wmwU K†c©v†ikb-Gi KZ©,,c¶ AveMvwi, ié, AvqKi I gv`K`a` msμvš— Kg©KvÚ cwiPvjbv I wbqš¿YKvix mKj miKvwi Kg©KZ©vimn Ab` †h†Kv†bv miKvwi</p>	<p>g~j` ms†hvRb Ki Kg©KZ©v†K mnvqZv cÖ`v†bi Rb` miKv†ii Ab`vb` G†RwY†K (h_v cywjk, eW©vi MvW© evsjv†`k BZ`vw`) ¶gZv/vwqZi cÖ`vb †nZz hv†Z mswk-ó G†RwY, †jv ^cÖ†Yvw`Z n†q †m ýgZv cÖ†qvM ev `vwqZi cvjb Ki†Z GwM†q Avmvi †cÖw†Z welqwU g~mK wefv†Mi Kvh©μ†g AhvwZZ n`—†¶†ci KviY bv n†Z cv†i, †m j†¶` mswk-ó weav†bi</p>
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<p>KviY bv nZ cv, m j mswk-ó weavbi mskvabx cÖ—vebv cÖm½ </p>		<p>Kg©KZ©v Ges mKj e`vsK Kg©KZ©vi Dci gZv Ac©Y I `vwqZj Avivc Kiv nBj </p>	<p>mskvabx cÖ—vebv, hv 3 bs Kjvigi eY©bvq wea,,Z, hyw³hy³ weP' </p>
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89| webó Kiv gvjgvji Dci DcKiY f`vU MÖvn` Kiv|

<p>Lv` wkí weklZ ZvK Rxeb múK© mPZb Ges Gi cY`vw`i gvb/LvIqvi hvM`Zv múK© mPZb Ges wbqwgZfvte evRvii K ev Zv`i wbR`i cY`vMvi K gRy` gvjgvj hv gqv`vËxY© ZvwiLi KvQvKvwQ/gqv`vËxY© nq MQ mBme cY`vw` diZ wbq Avmb hvZ Ki m,jv fv³v`i KvQ bv hvq G RvZxq cY`vw` Zvi c`i cieZx©Z bó Ki djv nq mvacÖwZK Kvj Gifc bó Ki Iqv múbæ gvjgvji Dci DcKib f`vU cÖ`vb Kiv nq bv </p>	<p>Avgiv mZz mycvwik KiwQ th bó Ki Iqvi Rb` evRvi/wbRi cY`vMvi K diZ Avbv gvjgvji Dci mU Ad Abygv`b Iqv DwPZ </p>	<p>GUv KvúvbxK Kvúvbxí g~j` n«vm KiZ m g Ki Zzje hvi dj fv³vMY GKwU n«vmK...Z g~j` K myweav jvf Kieb </p>
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{dviaK Avnvšv`}
mUvix-Rbvij