



ms<sup>-</sup>v, ev tKv<sup>+</sup>úvbxí múnZ wj wLZfvte tKvb wgdPíqyj dvÚ MVb Kti;

(Q) 00Díj E<sup>+</sup>hM<sup>-</sup> w<sup>+</sup>bqšY00 ewj tZ ešvBte-

(A) tKvb GKwU tKv<sup>+</sup>úvbxí t<sup>+</sup>qíí, h<sup>+</sup>w<sup>-</sup> tKvb e<sup>-</sup>w<sup>3</sup> ev e<sup>-</sup>w<sup>3</sup> mgwóí cZ<sup>-</sup>q<sup>+</sup> ev c<sup>+</sup>tiv<sup>+</sup>q<sup>+</sup>fvte D<sup>3</sup> tKv<sup>+</sup>úvbxíZ Kgct<sup>+</sup>q<sup>+</sup> `k kZvsk t<sup>+</sup>fvU<sup>-</sup>v<sup>+</sup>tbi q<sup>+</sup>gZv m<sup>+</sup>oj Z tkqvtíi gwj Kvbv, w<sup>+</sup>bqšY ev `Lj v<sup>+</sup>tK;

(Av) `BwU tKv<sup>+</sup>úvbxí g<sup>+</sup>ta<sup>-</sup>, h<sup>+</sup>w<sup>-</sup> GKB e<sup>-</sup>w<sup>3</sup> ev e<sup>-</sup>w<sup>3</sup> mgwóí cZ<sup>-</sup>q<sup>+</sup> ev c<sup>+</sup>tiv<sup>+</sup>q<sup>+</sup>fvte c0Z<sup>-</sup>KwU tKv<sup>+</sup>úvbxí Kgct<sup>+</sup>q<sup>+</sup> `k kZvsk t<sup>+</sup>fvU<sup>-</sup>v<sup>+</sup>tbi q<sup>+</sup>gZv m<sup>+</sup>oj Z tkqvtíi gwj Kvbv, w<sup>+</sup>bqšY ev `Lj v<sup>+</sup>tK;

(R) 00Uw<sup>-</sup>00 A<sup>-</sup>Ggb tKvb e<sup>-</sup>vsK ev Avw<sup>-</sup>R c0Z0vb, ms<sup>+</sup>w<sup>+</sup>ae<sup>-</sup>x ms<sup>-</sup>v ev tKvb tKv<sup>+</sup>úvbxí h<sup>+</sup>vn wgdPíqyj dv<sup>+</sup>Úi m<sup>+</sup>úw<sup>+</sup>E U<sup>+</sup>w<sup>-</sup> e<sup>-</sup>e<sup>-</sup>vax<sup>+</sup>b ivLvi D<sup>+</sup>íítk<sup>-</sup> tKv<sup>+</sup>úvbxí AvBb, 1994 (1994 m<sup>+</sup>tbi 18 bs AvBb) Gi Aaxb MwZ Ges GB w<sup>+</sup>wai 20 Gi Aaxb Kwgkb KZR<sup>+</sup> w<sup>+</sup>beúZ;

(S) 00Z<sup>-</sup>šKvix KgRZ<sup>+</sup>00 A<sup>-</sup>w<sup>+</sup>wa 86(1) Gi Aaxb Kwgkb KZR<sup>+</sup> Z<sup>-</sup>šKvix KgRZ<sup>+</sup>ínmvte w<sup>+</sup>bh<sup>3</sup> tKvb e<sup>-</sup>w<sup>3</sup>;

(T) 00Zdímj 00 A<sup>-</sup>GB w<sup>+</sup>agvj vi tKvb Zdímj ;

(U) 00cwi<sup>-</sup> k0 KgRZ<sup>+</sup>00 A<sup>-</sup>w<sup>+</sup>wa 75(1) Gi Aaxb Kwgkb KZR<sup>+</sup> cwi<sup>-</sup> k0 KgRZ<sup>+</sup>ínmvte w<sup>+</sup>bh<sup>3</sup> tKvb KgRZ<sup>+</sup>;

(V) 00dig00 A<sup>-</sup>c0g Zdímj G c0E tKvb dig;

(W) 00e<sup>-</sup>w<sup>3</sup>00 ewj tZ tKvb e<sup>-</sup>w<sup>3</sup>mgwó ev tKvb tKv<sup>+</sup>úvbxí ev ms<sup>+</sup>w<sup>+</sup>ae<sup>-</sup>x ms<sup>-</sup>v ev Ab<sup>-</sup> tKvb ms<sup>-</sup>vI AšF<sup>+</sup> nBte;

(X) 00w<sup>+</sup>Ávcb00- Gi AšF<sup>+</sup> nBte mKj aítbi w<sup>+</sup>Ávcb, h<sup>+</sup>vn tKvb cÍ-cwÍKvq w<sup>+</sup>Áw<sup>+</sup>B AvKv<sup>+</sup>í nBtZ cv<sup>+</sup>í ev tKvb c0 k0x, w<sup>+</sup>Áw<sup>+</sup>B, cZ<sup>+</sup>xK, t<sup>+</sup>j<sup>+</sup>ej, m<sup>+</sup>vK<sup>+</sup>vi ev m<sup>+</sup>w<sup>+</sup>eb<sup>-</sup>-Zw<sup>+</sup>ij Kv AvKv<sup>+</sup>í nBtZ cv<sup>+</sup>í ev Ab<sup>-</sup> tKvb `wj, w<sup>+</sup>PÍ c0 k0x ev

d<sup>+</sup>tUw<sup>+</sup>00dK Pj w<sup>+</sup>PÍ ínmvte nBtZ cv<sup>+</sup>í ev teZvi I tUwj w<sup>+</sup>Fk<sup>+</sup>b c0vi Yvi gva<sup>+</sup>tg nBtZ cv<sup>+</sup>í w<sup>+</sup>Ksev Ab<sup>-</sup> tKvb cšvq nBtZ cv<sup>+</sup>í ;

(Y) 00tetgqv<sup>-</sup> x<sup>-</sup> w<sup>+</sup>g00 (open-end) A<sup>-</sup> tKvb wgdPíqyj dv<sup>+</sup>Úi Ggb tKvb w<sup>+</sup>g h<sup>+</sup>vn cwi<sup>+</sup>tkvtai Rb<sup>-</sup> tKvb tgqv<sup>-</sup> I w<sup>+</sup>atgi cwi<sup>+</sup>gvb w<sup>+</sup>b<sup>+</sup>avi Y bv Kwí qv BDw<sup>+</sup>BU w<sup>+</sup>ep<sup>+</sup>tqi c0ve Kti Ges e<sup>+</sup>K tKv<sup>+</sup>Rv<sup>+</sup>íi mgq e<sup>-</sup>w<sup>+</sup>Z<sup>+</sup>íítk eQ<sup>+</sup>íi m<sup>+</sup>viv mgq awí qv  $\mu$ q I c<sup>+</sup>yt  $\mu$ tqi m<sup>+</sup>w<sup>+</sup>av c0v<sup>+</sup>tbi c0ve Kti ;

(Z) 00wgdPíqyj dvÚ00 A<sup>-</sup> U<sup>+</sup>÷ AvKv<sup>+</sup>í MwZ Ggb tKvb dvÚ h<sup>+</sup>vnvi D<sup>+</sup>íítk<sup>-</sup> GB w<sup>+</sup>agvj v Ab<sup>+</sup>mv<sup>+</sup>í A<sup>-</sup>evRvi Bb0<sup>+</sup>g<sup>+</sup>tU w<sup>+</sup>eb<sup>+</sup>tqv<sup>+</sup>tMi Rb<sup>-</sup> GK ev GKw<sup>+</sup>aK w<sup>+</sup>atgi Aaxb Rbm<sup>+</sup>vavi<sup>+</sup>Yi w<sup>+</sup>bKU BDw<sup>+</sup>BU w<sup>+</sup>ep<sup>+</sup>tqi gva<sup>+</sup>tg msM<sup>+</sup>xZ A<sup>-</sup>;

<sup>1</sup>[(ZZ) 00Z<sup>-</sup>vi Kx KgRZ<sup>+</sup>F (Compliance Officer)0 A<sup>-</sup>m<sup>+</sup>ú<sup>-</sup> e<sup>-</sup>e<sup>-</sup>vcK KZR<sup>+</sup> w<sup>+</sup>b<sup>+</sup>tqvM c0B Z<sup>-</sup>vi Kx KgRZ<sup>+</sup>F]

(\_) 00gj abx jvf00 A<sup>-</sup>Income Tax Ordinance, 1984 (XXXVI of 1984) G 00 capital gain 00 th A<sup>+</sup>t<sup>-</sup> e<sup>-</sup>eúZ nBqv<sup>+</sup>Q Z<sup>+</sup>vnv;

(^) 00tgqv<sup>-</sup> x<sup>-</sup> w<sup>+</sup>g00 (close-end) A<sup>-</sup> tKvb wgdPíqyj dv<sup>+</sup>Úi Ggb tKvb w<sup>+</sup>g h<sup>+</sup>vnvi cwi<sup>+</sup>c<sup>+</sup>Zvi tgqv<sup>-</sup> I w<sup>+</sup>atgi cwi<sup>+</sup>gvb w<sup>+</sup>b<sup>+</sup>avi Z<sup>-</sup>v<sup>+</sup>tK;

<sup>2</sup>[(a) 00 m<sup>+</sup>ú<sup>-</sup> e<sup>-</sup>e<sup>-</sup>vcK00 A<sup>-</sup>wgdPíqyj dvÚ e<sup>-</sup>e<sup>-</sup>vcbv I D<sup>+</sup>nv cwi<sup>+</sup>Pvj bvi D<sup>+</sup>íítk<sup>-</sup> GB w<sup>+</sup>wai Aaxb Kwgkb KZR<sup>+</sup> w<sup>+</sup>beúZ tKvb e<sup>-</sup>vsK ev Avw<sup>-</sup>R c0Z0vb, exgv tKv<sup>+</sup>úvbxí, ms<sup>+</sup>w<sup>+</sup>ae<sup>-</sup>x ms<sup>-</sup>v ev tKvb tKv<sup>+</sup>úvbxí h<sup>+</sup>vn tKv<sup>+</sup>úvbxí AvBb, 1994 (1994 m<sup>+</sup>tbi 18 bs AvBb) Gi Aaxb MwZ];

<sup>1</sup> Gw<sup>+</sup>cj 5, 2006Bs Zwi tL esj vt<sup>-</sup> k tM<sup>+</sup>tR<sup>+</sup>U cK<sup>+</sup>w<sup>+</sup>kZ t<sup>+</sup>bnU<sup>+</sup>nd<sup>+</sup>tKkb 0<sup>+</sup>vi v m<sup>+</sup>b<sup>+</sup>eb<sup>+</sup>w<sup>+</sup>kZ nBqv<sup>+</sup>Q|  
<sup>2</sup> 26 R<sup>+</sup>p 2003Bs Zwi tL esj vt<sup>-</sup> k tM<sup>+</sup>tR<sup>+</sup>U cK<sup>+</sup>w<sup>+</sup>kZ c<sup>+</sup>Ávcb 0<sup>+</sup>vi v c0Z<sup>-</sup>w<sup>+</sup>cZ nBqv<sup>+</sup>Q|

(b) 00tndvRZKvix00 A\_© Ggb tKvb e'vsK, Aw\_ℙ c0Z0vb, msweae× ms`v, wWtCWUIx ev tKvb tKv=úvbx hrvv wmwKDwiUR tndvRtZ ivLvi Ktg@bttqwiRZ\_vKvi (M0ntKi cft) wmwKDwiUR mieivtni wKsev wKqwi s c×wZtZ Ask M0Y Kivi) Df'itk` tKv=úvbx AvBb, 1994 (1994 mti 18 bs AvBb) Gi Aaxb MWZ Ges GB weiai 37 Gi Aaxb Kwgkb KZℙ wbeUjZ |

1[(c) 0ewa0z wewttqM `ag (Growth Fund)0 A\_©Ggb tKvb wewttqM `ag hrvvi gE` Df'itk` nBj, `f tgqvt` AwAK gbrdvi cwietZ`xN© tgqvt` gj ab c0x (Capital appreciation)] |

(2) GB weagvj vq e'euZ th mKj kã ev Awfe`w3i (expression) msAv c0vb Kiv nq bvB tmB mKj kã ev Awfe`w3 th At\_© Securities and Exchange Ordinance, 1969 (XVII of 1969), wmwKDwiUR I G· tPÄ Kwgkb AvBb, 1993 (1993 mti 15 bs AvBb), e'vsKs tKv=úvbx AvBb, 1991 (1991 mti 14 bs AvBb) I Dnvf`i Aaxtb RvixKZ tKvb weagvj v ev c0eavbgvj vq e'euZ nBqvtQ Ges tKv=úvbx AvBb, 1994 (1994 mti 18 bs AvBb)-G e'euZ nBqvtQ tmB At\_©e'euZ nBte |

w0Zxq Aa`vq  
wgDPjvqj dvU wbeUj

3| wgDPjvqj dvU wbeUj|- c0Z`K wgDPjvqj dvU GB weagvj v tgvZvteK Kwgkb KZℙ wbeUjZ nBtZ nBte Ges D3ifc wbeUj e`ZxZ tKvb wgDPjvqj dvU cwj Pvj bv Kiv hvBte bv |

4| wbeUjti `iLv`-+ tKvb wgDPjvqj dvU wbeUjti Rb` Df`v3v KZℙ dig 0K0- tZ Kwgktti wBKU `iLv`-Kwi tZ nBtet Zte kZ©\_vtK th, GB weagvj v c0Z`bi cte0tKvb Df`v3v wgDPjvqj dvU wbeUjti Rb` Kwgktti wBKU `iLv`-Kwi qv\_wKtj Zrvv GB weiai Aaxb `iLv`-ewj qv MY` nBte Ges Z` bhvqx Dnv w0`uE Kiv nBte |

5| `iLv`-wd|- weia 4 Gi Aaxb tckKZ c0Z`KwU `iLv`-t mwnZ `iLv`-wd ever` `k nvrvi UvKv (AtdiZ thwM) Kwgkb eiveti tc-AWf ev e'vsK WtdU AvKvti c0vb Kwi tZ nBte, Ab`vq tKvb `iLv`-weteWZ nBte bv |

6| `iLv`-cY% Z` m0j Z nBtZ nBte|- weia 4 Gi Aaxb tckKZ c0Z`KwU `iLv`-Z3/4b` wba0i Z ditg ewY% wbt` Rvej x Abhvqx cY% Z` m0j Z nBtZ nBte, Ab`vq `iLv`-ewZj thwM` nBtet Zte kZ©\_vtK th, tKvb `iLv`-ewZj Kivi cte0Kwgkb KZℙ D1wcz AvcwE GKk w`ti gta` w0`uE Kivi Rb` `iLv`-KvixK `iLv`-c0Bi ZwiL nBtZ cti w`ti gta` wj wLZfvte RvbvBtZ nBte |

1 26 Rp 2003Bs Zwi tL ersj vt` k tMtrtU RvixKZ c0Avcb 0riv msthWRZ nBqvtQ |

- 7)  $A_{wZ} \supset Z_{\sim}$  ev e'vL'v Zje|-(1) Kugkb tKvb wgDP'qvj dvU' wbeU'tbi Rb' c'qR' b g'tb Kwi'tj D't'v'v KZK' Zv'v' iLv't- c' E' Z't\_i A\_{wZ} \supset tKvb Z\_{\sim} ev c' E' Z't\_i e'vLv Zje Kwi'tZ cwi'te|
- (2) Dc-wewa (1) Gi Aaxb tKvb Z\_{\sim} ev Dnvi e'vL'v Zje Kiv nB'tj c'qR' b D't'v'v A\_{\sim} ev Zv'v' w' b KU nB'tZ 'lgZvc' b tKvb c'Z'w'wa e'w' MZfv'te Dcw'Z nB'qvl D^3 Z't\_i e'vL'v c'v' b Kwi'tZ cwi'te|
- 8) iLv'-wetePbv|- wewa 4 Gi Aaxb c' b mKj iLv'-Kugkb h\_vh'fv'te wetePbv Kwi'te Ges iLv'-c' b AbwaK w' k w' tbi g'ta' Kugkb Zrm' u' t' K' Dnvi w' x' v' s' - c' v' b Kwi'te
- Z'te kZ' \_v' t' K th, wewa 7 Gi Aaxb tKvb A\_{wZ} \supset Z\_{\sim} ev e'vL'v Zje Kiv nB'tj Dnv c'v' t' b' i Zwi' L nB'tZ D^3 w' k w' b MYbv Kiv nB'te|
- 9) wbeU' b g' Aj' x' i Rb' A'th' M' Zv' |- tKvb wgDP'qvj dvU' wbeU' b g' Aj' x' i Rb' t' h' M' nB'tebv h' -
- (K) Dnv U' ÷ AvKv'ti M'wZ bv nq Ges Kugkb KZK' Dnvi U' ÷ ' w' j Ab'tg'w' Z bv nq;
- (L) Dnvi U' w' ÷, m' u' e' e' v' c' K Ges t'ndvRZKiv' GB wewagv' vi Aaxb Kugkb KZK' wbeU' Z bv nq;
- <sup>1</sup>[(M) tKvb t'gq'v' x' wgDP'qvj dvU' i tKvb 'atgi msM'pxZe' A't\_ P' A'sZt kZKiv 'kfvM (10%) Ges tKvb te-t'gq'v' x' wgDP'qvj dvU' i c' \_w' g' K msM'pxZe' A't\_ P' A'sZt kZKiv 'kfvM (10%) D't'v'v c'v' b' bv K'ti t
- Z'te kZ' \_v' t' K th, D^3 kZKiv 'k fv'tMi A'sZt GK 'kgvsk (1/10) D't'v'v KZK' t'gq'v' x' dvU' i t' q' t' i' c' Y' t' gq'v' ch' s' - mve' q' w' YKfv'te msi' q' Y Kwi'tZ nB'te, Ges te-t'gq'v' x' dvU' i t' q' t' i' A'sZt w' Zb ermi ch' s' - mve' q' w' YKfv'te msi' q' Y I Zrci Kugktbi

<sup>1</sup> 26 Rp 2003Bs Zwi'tL ersj v't' k t'M'tR'tU Rvi' x' KZ c' A'v'cb 'v' i' v' c' i' Z' - w' c' Z nB'qvt' Q|

Ab'tg'v' b' m' t' g D't'v'v n' l' q' v' i' t' h' v' M' Zv' m' u' b' e' t' Kvb c' Z' o' v' t' b' i Ab'K'tj n' v' s' t' Kiv h' v' B'te|]

- 10) wbeU' b g' Aj' x' |- (1) wewa 9 G D'tj w' Z t' Kvb A'th' M' Zv' bv 'w' m' K'tj Kugkb wgDP'qvj dvU' wbeU' t' b' i ' i Lv' - g' Aj' Kwi'te Ges wgDP'qvj dvU' wbeU' b Kwi'te
- Z'te kZ' \_v' t' K th, D^3 i' c' wbeU' t' b' i c' t' e' i Lv' - Kvi' x' t' K wbeU' b w' d' e' v' e' d' v' t' U' i ' kugK w' e' k kZ' v' s' k Uv' K'v' Kugkb eiv'e'ti t' c' - A'w' q' ev e' v' s' k W' d' U' Av' K'v' t' i Rgv c'v' b' Kwi'tZ nB'te|
- (2) tKvb wgDP'qvj dvU' wbeU' b Kiv nB'tj Kugkb dig' '00' - t' Z GK' w' wbeU' b m' w' U' c' t' K' U' c'v' b' Kwi'te|
- 11) ewl' R' w' d' |- <sup>2</sup> [(1) GB wewagv' vi Aaxb wbeU' Z c' Z' K' K wgDP'qvj dvU' t' K c' Z' K A\_ e' rmi ' i' i' n' B'v' i' c' t' e' ewl' R' w' d' e' v' e' d' v' t' U' A' s' t' K' i ' kugK GK kZ' v' s' k Uv' K'v' w' K' s' e' v' c' A' v' k' n' v' R' v' i' Uv' K' v' i' g' t' a' ' h' v' n' v' t' e' k' x' n' B' t' e' D' n' v' K' u' g' k' b' e' i' v' e' t' i' t' c' - A' w' q' ev e' v' s' k W' d' U' Av' K'v' t' i' Rgv Kwi'tZ nB'te
- Z'te kZ' \_v' t' K th, D^3 m' g' t' q' i' g' t' a' ' ewl' R' w' d' Rgv Kwi'tZ e' \_ c' n' B' t' j' c' i' Z' g' v' m' ev Dnvi Ask w' e' t' k' l' w' e' j' t' a' t' Rb' ewl' R' w' d' Gi A' t' a' R' c' w' i' g' v' b' A\_ e' R' w' i' g' v' b' v' w' n' m' v' t' e' m' u' e' e' v' i' c' t' K' i' L' v' Z' n' B' t' Z' Kugktb Rgv Kwi'tZ nB'te|]
- (2) Dc-wewa (1) Ab'j'v'q'x' tKvb wgDP'qvj dvU' ewl' R' w' d' c'v' t' b' e' \_ n' B' t' j' , Kugkb D^3 wgDP'qvj dvU' t' K e' t' K' q' v' w' d' c' w' i' t' k' v' a' K' i' v' i' c' t' e' b' Z' b' t' K' v' b' ' a' g' M' l' y' w' e' t' e' P' v' K' w' i' t' e' b' v' |
- (3) GB wewagv' vi tKvb w' e' a' v' b' q' l' b' e' v' K' w' i' q' v' , Kugkb h' w' w' d' c' v' t' b' w' e' j' t' a' t' K' v' i' m' t' s' t' R' b' K' g' t' b' K' t' i' Z' v' n' v' n' B' t' j' , t' K' v' b' wgDP'qvj dvU' t' K, Dnvi iLv' - t' c' w' i' t' c' i' q' t' Z, A\_ e' rmi ' i' i' n' B' v' i' c' i' e' Z' P' l' v' U' w' t' b' i' g' t' a' ' t' h' t' K' v' b' m' g' q' m' s' w' k' e' - w' d' c' v' b' K' i' v' i' Ab'g'w' Z' c' v' b' K' w' i' t' Z' c' w' i' t' e' |

<sup>2</sup> 26 Rp 2003Bs Zwi'tL ersj v't' k t'M'tR'tU Rvi' x' KZ c' A'v'cb 'v' i' v' c' i' Z' - w' c' Z nB'qvt' Q|

- 12| wbeÜZ wDPžqvj dvÜ KZR cvj bxq wclqmgñ | - weia 10 Gi Aaxb wbeÜZ cŽZ`K wDPžqvj dvÜi Dž`v<sup>3</sup>v, Uñw, mēu` e`vck Ges žndvRZKvi x-
- (K) msiké-mKj AvBb I GB weiaqvj vi weavvej x gwbcqv Pwj že;
  - (L) mveŋwYK Af`š+xb wbi xŋv wbowŽZ Kwi že;
  - (M) Kugkžbi woku cže`tckKZ Z\_` e`MZfvte āwšeY`ev AmZ` ewj qv AewNZ nI qv gvĪ Dnv KugkžK RvbwBže;
  - (N) KugkY KZR cŰ Ē wbeÜžbi mwnZ msiké-BwZcže`tckKZ tKvb Z\_` ev weeiYžZ tKvb e`MZ cwi eZŰ NwUžj AbwZwej ž`Dnv KugkžK AewNZ Kwi že;
  - (O) Kugkb KZR tKvb Z` šKvtj Dnvi mKj cwi Pvj K, KgRZP I Ab`vb` KgPvižK tRiv Kivi AbgwZmn GB e`vcvži mežZK mnžwMzv cŰ vb Kwi že;
  - (P) tKvb Z` žž+ cŰqvRžb Kugkb KZR Zj eKZ wmwewŋY eB, `wjj cĪ Ges Ab`vb` cŰqvRbxq Z\_`w` Kugkžbi woku tck Kwi že|

13| KgRZP, BZ`w` wbtqvžMi ewawbtIa| - wDPžqvj dvÜ cwi Pvj bvi Rb` wbyž tKvb KgRZPev KgPvi x GKB mž½ tKvb gwPŲ e`vsKvi I tcvUždwj I g`vžbRvi, ÷K wWj vi ev ÷K težKvži i KgRZPev KgPvi x nBžZ cwi že bv|

14| wbeÜb gÄj bv nI qvi tŋžĪ KiYxq|-(1) weia-9 G Dwj w-Z wclqmgñi Avtj vžK Kugkžbi woku tKvb wDPžqvj dvÜ wbeÜžbi Abchž wežewPZ nBžj Kugkb Zrmswš` iLv`-bwgÄj Kwi žZ cwi že|

(2) Dc-weia (1) Gi Aaxb tKvb `iLv`-bwgÄj Kiv nBžj Kugkb Dnvi KviYmn wmwšw` iLv`-cŰBi wĪk w`žbi gž` iLv`KvižK wj wLZfvte RvbwBqv w` že|

(3) Dc-weia (2) Gi Aaxb Kugkb KZR MnxZ tKvb wmwšw`-msŋž e`w<sup>3</sup> Dnv AewNZ nBevi wĪk w`žbi gž` wmwšw` cžwežPbvi Abživa RvbwBqv Kugkžbi woku `iLv`-Kwi žZ cwi že|

(4) Dc-weia (3) Gi Aaxb tKvb `iLv`-cŰB nBžj Kugkb Dnv cžwežPbv Kwi qv t`wLže Ges cŰqvRbževž` iLv`KvižK e`w<sup>3</sup>MZ e`vL`v ev i`bwbi mžhvM cŰ vb ceR Kugkb `iLv`-cŰBi ev, tŋžgZ, e`w<sup>3</sup>MZ i`bwbi MžžYi Zwi L nBžZ wĪk w`žbi gž` wj wLZfvte Dnvi wmwšw`-`iLv`KvižK RvbwBqv w` že|

ZZxq Aa`vq

wgDPiqvj dvU MVb I e`e`vcbv

- 15| wgDPiqvj dvU MVb c`xwZ|- (1) c`Z`K wgDPiqvj dvU Trust Act, 1882 (II of 1882) Gi Aaxb U`÷ AvKvfi MVb Kwi`Z nBte Ges Registration Act, 1908 (XVI of 1908) Gi Aaxb U`÷ `wj j wbeUwZ nBtZ nBte|
- (2) D<sup>3</sup> U`÷ `wj j U`w÷i eivefi D`v<sup>3</sup>v KZK m`úw`Z nBtZ nBte|
- (3) D<sup>3</sup> U`÷ `wj j wbeU`bi c`e© Kwgk`bi wbKU Dnv Abtgv``bi Rb` tck Kwi`Z nBte Ges D<sup>3</sup>ifc Abtgv`b c`mBi ciB D<sup>3</sup> `wj jwU wbeUb Kiv hvBte|
- (4) D<sup>3</sup> U`÷ `wj tj GB weagvj vi wZxq Zclwtj eivZ wclqmgf D`j ←Kwi`Z nBte|
- (5) D<sup>3</sup> U`÷ `wj tj Ggb tKvb wcltqi D`j ←wKte bv hvrv-  
 (K) wgDPiqvj dvU ev Dnvi BDwbU gwj Kt`i m`ú`K© U`÷i `vq`wqZj I eva`evaKZv mxgve` Kwi`te ev Dnvi Aemvb NUvBte; A\_ev  
 (L) U`w÷ ev m`ú` e`e`vc`Ki Kvth`Aetnjv ev ZrKZK tKvb Kv`Kiv ev bv Kivi Kvi`Y BDwbU gwj Kt`i tjvKmvb I ¶wZ mwvaz nBevi ciI Dnvi `vq`wqZj nBtZ U`w÷ I m`ú` e`e`vcKtK Ae`vnuZ `vb Kwi`te|
- (6) wgDPiqvj dvU`i wbeU`Z `dZti D<sup>3</sup> U`÷ `wj j me`nari`Yi Rb` D`j<sup>3</sup> iwLtZ nBte Ges tKn Pwntj ZvrvtK wba`wZ g`j` D<sup>3</sup> `wj tj i Kvc mieivn Kwi`Z nBte|

- 16| wgDPiqvj dvU`i e`e`vcbv|- (1) c`Z`K wgDPiqvj dvU`i m`úw`E AwQ e`e`vaxtb ivLvi Rb` GB weagvj vi Aaxb Kwgkb KZK U`w÷ wnmvte wbeU`Z tKvb tKv`úvbx, e`vsK ev Aw`K c`Z`övb ev msweae`x ms`vtK U`w÷ wnmvte wbtqvM Kwi`Z nBte Ges wea 15 Gi Aaxb m`úw` Ze` U`÷ `wj j D<sup>3</sup> U`w÷i eivefi m`úw` Z nBtZ nBte|
- (2) c`Z`K wgDPiqvj dvU`i e`e`vcbv I Dnvi `ag mg`ni cwiPvj bvi Rb` GB weagvj vi Aaxb Kwgkb KZK m`ú` e`e`vcK wnmvte wbeU`Z tKvb tKv`úvbx ev msweae`x ms`vtK m`ú` e`e`vcK wnmvte wbtqvM Kwi`Z nBte|
- (3) c`Z`K wgDPiqvj dvU`i wnuKDwiwU mg`ni tndvRZ ivLvi D`t`k` GB weagvj vi Aaxb Kwgkb KZK tndvRZKvix wnmvte wbeU`Z tKvb tKv`úvbx ev msweae`x ms`vtK tndvRZKvix wnmvte wbtqvM Kwi`Z nBte|

PZL\_@Aa"vq

Uthw÷

- 17| Uthw÷ wnmvte wbeÜb|- tKvb wDPzqvj dvfÜi Uthw÷ wnmvte wbtqvM Mi Rb" tKvb e"vsK ev Awl\_R cÜZövb, tKv=úvbx ev msweae× ms"vK GB weagvj v tgvZvteK Kvgkb KZR wbeÜZ nBtZ nBte Ges D³ifc wbeÜZ bv nBtj tKvb tKv=úvbx ev msweae× ms"vK Uthw÷ wnmvte wbtqvM Kiv hvBtebv|
- 18| wbeÜtbi `iLv-+- (1) Uthw÷ wnmvte tKvb tKv=úvbx ev msweae× ms"vK wbeÜb j vfi Rb" dig ÔLÔ l cvP nvRvi UvKvi GKwU tc-AWf /e"vsK WfdU Kvgkbtbi eivefi Rgv Kwi tZ nBte|  
 (2) Dc-wewa (1) Gi Aaxb `iLv-+ minZ Uthw÷ i msN "šri K l msN wewa ev, t¶t gZ, msiké-AvBb Gi KwC Kvgkbtbi woku `vLj Kwi tZ nBte|  
 (3) wewa 6,7 l 8 Gi weavbrej x Dc-wewa (1) Gi Aaxb `iLv-+ i t¶t cÜhvR" nBte|
- 19| wbeÜb gÄj xi Rb" AþvM"Zv|- (1) tKvb tKv=úvbx, e"vsK, Awl\_R cÜZövb ev msweae× ms"v Uthw÷ wnmvte wbeÜb gÄj xi Rb" thvM" nBte bv hv` -  
 (K) Dnvi Ab"b GK tKwU UvKv cwi tkwaZ gj ab Ges Awk j ¶ UvKvi bxU m=ú` (net-worth) bv \_vK;  
 (L) Dnv ev Dnvi tKvb cwi Pvj K FY tLj vcx \_vK;  
 (M) Dnvi tj bt` tb mZZvi m"vwZ bv \_vK;  
 (N) Dnv ev Dnvi tKvb cwi Pvj K tKvb wDPzqvj dvfÜi Df"i v³v ev m=ú` e"vrcK, ÷K wWj vi, ÷K teþKvi, gvPpU e"vsKvi l tcvUfdwv l g"vrbRvi nb ev Dnvi ev Dnv"i Aaxb" tKvb tKv=úvbx ev

cÜZövtbi tKvb cwi Pvj K nb ev Dnvi minZ tKvb fvte m=úwKZ nb;

- (0) Dnvi cÜvb wbeþx KgRZf Awl\_R evRvfi tmevi t¶t wbeþx wnmvte Ab"b cvP ermfi i Ges Ab"vb" KgRZf Awl\_R evRvi msiké-cÜqvRbxq AwfAZv bv \_vK;
- (P) Dnvi e"emvi "vb, Awdm l tmev cÜvtbi Rtb" cÜqvRbxq mvrmi Ävg bv \_vK|
- (2) Kvgkb Rb"v" Dc-wewa (1) Gi weavbrej xi th tKvbW th tKvb Uthw÷ i t¶t wkw\_j Kwi tZ cwi te|
- 20| wbeÜb gÄj x|- (1) wewa 19 G Dtj wEZ tKvb AþvM"Zv bv \_vKtj , Kvgkb `iLv-cÜBi wlk w"tbi gta" Uthw÷ wbeÜtbi `iLv-gÄj Kwi te Ges Uthw÷ tK wbeÜb Kwi tet  
 Zte kZ" \_vK th, D³ifc wbeÜtbi cte" iLv-Kvi xK wbeÜb wd eve` ctbi nvRvi UvKv Kvgkb eivefi tc-AWf ev e"vsK WfdU AvKvfi Rgv cÜvb Kwi tZ nBte|  
 (2) tKvb Uthw÷ tK wbeÜb Kiv nBtj Kvgkb dig ÔÔ-tZ GKwU wbeÜb mWÜd tKU cÜvb Kwi te|
- 21| wbeÜb bvgÄj nI qvi t¶t KiYxq|- (1) wewa 19 G Dtj wEZ tKvb AþvM"Zv w"gvb \_vKtj Kvgkb Uthw÷ i wbeÜtbi `iLv-bvgÄj Kwi tZ cwi te|  
 (2) Dc-wewa (1) Gi Aaxb tKvb `iLv-bvgÄj Kiv nBtj Dnvi Kvi Y mn wmvšw Kvgkb `iLv-cÜBi wlk w"tbi gta" `iLv-Kvi xK wj wLZ fvte Rv bvBqv w te|  
 (3) Dc-wewa (2) Gi Aaxb Kvgkb KZR MnxZ wmvšš-ms¶ä e"v³ Dnv AewZ nBevi wlk w"tbi gta" wmvšš-cpwefepbvi Abþiva Rv bvBqv Kvgkbtbi woku Awte`b Kwi tZ cwi te|

(4) Dc-weia (3) Gi Aaxb tKvb Avte`bcI c0B nBtj Kugkb Dnv cpePbv Kwiqv t`Lte Ges c0qvRbterfa Avte`bKvi xK e`w3MZ e`vL`v ev`i bmbi mthvM c0vb ceR Kugkb Avte`b c0Bi ev, t`I gZ, e`w3MZ e`vL`v ev`i bmb M0tYi ZwiL nBtZ wIk w`tbi gta` wj wLZ fite Dnvi wvS-Avte`bKvi xK RvbvBqv w`te|

22| ewil R wd|- <sup>1</sup>[(1) GB weagvj vi Aaxb wbeWZ c0Z`K Uth`-tK c0Z`K A\_ermi`i`i` nBevi cte`ewil R wd eve` cvP nvRvi UvKv Kugkb eivefi tc-AWfi ev e`vsk WtdU AvKvfi Rgv Kwi tZ nBtet

Zte kZ`\_vK th, D<sup>3</sup> mgtqi gta` ewil R wd Rgv Kwi tZ e`\_c nBtj c0Z gvm ev Dnvi Ask wtkl wej t`af Rb` ewil R wd Gi AfaR cwi gvb A\_`Rwi gvb wnmvte Kugkfb Rgv Kwi tZ nBte|]

(2) Dc-weia (1) Abhvqx tKvb Uth`- ewil R wd c0vfb e`\_nBtj Kugkb D<sup>3</sup> Uth`-tK e`Kqv wd cwi tkva Kivi cte`bZb tKvb Uth`- kxc M0Y wetePbv Kwi te bv|

(3) GB weagvj vi tKvb wearb qtbæbv Kwiqv, Kugkb hw` wd c0vfb wej t`af KviY mtsH RbK gtb Kti Zvrv nBtj, tKvb Uth`-tK Dnvi `iLv t` cwi t`I tZ, A\_ermi`i`i` nBevi cieZ`lvU w`tbi gta` th tKvb mgq msiké-wd c0vb Kivi AbgvZ c0vb Kwi tZ cwi te|

23| Uth`- wbtqvM|- (1) c0Z`K wgdPzqvj dvtUi Dt`v<sup>3</sup>v Dnvi m`uM Aiq e`vaxb ivLvi Dt`I tK` Kugkb KZR wbeWZ tKvb Uth`-tK wbtqvM` vb Kwi tet

Zte kZ`\_vK th, hw` tKvb tKv`vbx i cwi Pvj bv cl` i m`m` i cAvk fvtMi tekx Dnvi Awaf<sup>3</sup> tKvb tKv`vbx i ev c0Z0v tbi cwi Pvj bv cl` i m`m` nb A\_ev Dnvi Dt`v<sup>3</sup>v ev Dt`v<sup>3</sup>v

tKv`vbx i mwnZ msiké- nb Zvrv nBtj D<sup>3</sup> tKv`vbx tK Uth`- wnmvte wbtqvM Kiv hvBte bvt

Avil kZ`\_vK th, tKvb m`u` e`v`vctK tK Uth`- wnmvte wbtqvM Kiv hvBte bv; Zte weia 36G Dtj wZ weavvej x mvt`I tKvb Uth`- tK tndvRZKvix wnmvte wbtqvM Kiv hvBte|

(2) tKvb Uth`- Dt`v<sup>3</sup>vi ev m`u` e`v`vctKi Awaf<sup>3</sup> ev mnthvMx nBtZ cwi te bv, Zte Rb`\_t`\_Kugkb tKvb Uth`- i t`I GB`dvi kZ`\_vK j Kwi tZ cwi te;

(3) Uth`- wbtqvMi t`I th tKvb cwieZ`bi Rb` Kugkfb ceftgv` b M0Y Kwi tZ nBte;

(4) `B-ZZxqsk BDwU gvi KMtYi wj wLZ Avte`b, wKsev Kugkb Rb`\_t`\_Dchj<sup>3</sup> wetePbv Kwi tZ, Kugkb tKvb Uth`- i wbtqvM ewZj Kwiqv m`u` e`v`vctK I tndvRZKvix mvt`\_ c`v`gk`I tDnvi `tj bZb Uth`- wbtqvM Kwi tZ cwi tet

Zte kZ`\_vK th, e`w3MZ`i bvbxi mthvM c0vb bv Kwiqv Kugkb tKvb Uth`- i wbtqvM ewZtj i wvS-wbte bv|

(5) tKvb Uth`- Zvrv `tj Ab` tKvb Uth`- wbj<sup>3</sup> bv nI qv ch`- Aemi M0Y Kwi tZ cwi te bv|

24| Uth`- MtYi `vq-`vqZj|- (1) Uto cwi Pvj bvi mwnZ m`u`wKZ th tKvb Z` m`u` e`v`vctKi wBKU nBtZ c0Bi Awakvi Uth`- i \_vMte Ges Uth`- m`u` e`v`vctKi wBKU mgq mgq mvgvqK c0Zte`b PwntZ cwi te|

(2) tKvb Uth`- hw` KLbl gtb Kti th wgdPzqvj dvtUi KvHrg msiké-AvBb ev GB weagvj v Abhvqx cwi Pwj Z nBtZ tObv Zvrv nBtj, Zr`IYv D<sup>3</sup> Uth`- cwi w`wZ mstkv tbi Dt`I tK` c0qvRbxq e`v`v M0Y Kwi te Ges KugkbtK Zrm`utK<sup>3</sup> AwvZ Kwi te|

(3) Uth`- Uth`- i ct`I tKvb AR0 I n`vS`i i Rb` c0qvRbxq mKj `wj m`u` tbi e`v`v wv0Z Kwi te Ges m`u`

<sup>1</sup> 26 Rp 2003Bs Zwi tL ersj vt`k tMtRtU Rvi xKZ cAvcb 0v i v c0Z`wcZ nBqvtQ|

e'e`vcK KZK tj bt` b thb h\_vh\_fvte Ges GB weagvj v  
Abjvfi m'uv` Z nq Zvrv wvDZ Kwi te |

- (4) m'uv` e'e`vcK KZK GB weagvj v gvbcqv Pj vi Rb` Uthv÷ I  
`vqx \_vKte |
- (5) Uthv÷, Uthv÷ `wj j etj ¶lgZvevb nBtj, m'uv` e'e`vcK i  
muvZ ZZxq Zdvmtj evYZ vel qmgv Ges wDPiqvj dvfUi  
Znvej webtqvMi Rb` c¶qvRbxq Ab'vb` vel q m'ovj Z  
GKuU Puv³ m'uv` b Kwi te |
- (6) Uthv÷ wDPiqvj dvfUi `xtgi m'uv` i ZEvevb Kwi te Ges  
GB weagvj v I Uthv÷ `wj j Abhvxq BDvbU gvj KMtYi ct¶  
Dnv AvQ e'e`vaxtb i vLte |
- (7) wDPiqvj dvfUi mKj tj bt` b hvrvZ Uthv÷ `wj j I GB  
weagvj vi ZZxq Zdvmtj Abhvxq cvi Puvj Z nq Zvrv Uthv÷  
wvDZ Kwi te |
- (8) GB weagvj v I Uthv÷ `wj j Abhvxq wDPiqvj dvfU c¶`q  
tKvb A\_`Ges tKvb `xtgi BDvbU gvj Kt` i ct¶¶ wDPiqvj  
dvfU MvxZ tKvb At\_¶ wmvtei Rb` Uthv÷ `vqx \_vKte |
- (9) wDPiqvj dvfUi KgRvU m'uv`K`Uthv÷ m'uv` e'e`vcK i  
wbKU nBtZ `TgvvK c¶Zte` b MhY ceR Dnv ci x¶v Kwi te  
Ges m'uv` e'e`vcK Dnvi `wqZi h\_vh\_fvte cvi cvj b  
Kwi tZtQ GBgtg`GKuU c¶Z`qb mn D³ %¶gvvK c¶Zte` b  
cieZ¶GK gv¶mi gta` Kvgktbi wbKU tck Kwi te |
- (10) wgvwYZ t¶¶mg¶n Uthv÷ BDvbU gvj Kt` i mfv Avnevb  
Kwi te, h\_vt-
  - (K) BDvbU gvj Kt` i `¶\_¶Kvgkb mfv Avnevtbi vbt`R  
c¶vb Kwi tj ;
  - (L) tKvb GKvU `vg ev mKj `xtgi BDvbU gvj Kt` i  
wZb-PZL¶sk mfv Zj e Kwi tj ; A\_ev
  - (M) Uthv÷ tKvb `vg ,UvBqv tdvj tZ ev h\_vmgtqi c¶eB  
BDvbUmg¶ni gj` cvi tkva Kwi tZ wKsev tKvb `vg  
mstkvab Kwi tZ Puvvtj |

cÂg Aa`vq  
m`u` e`e`vcK

- 25| m`u` e`e`vcK wnmvte wbeÜb|- tKvb wgdPzqvj dvtÜi m`u` e`e`vcK wnmvte wbtqvMi Rb` tKvb tKv`uvbx ev msweaex ms`vK GB weagvj v tgvZvteK Kwgkb KZR wbeÜZ nBtZ nBte Ges D³i fç wbeÜZ bv nBtj tKvb tKv`uvbx ev msweaex ms`vK m`u` e`e`vcK wnmvte wbtqvM Kiv hvBtebv|
- 26| wbeÜtbi `iLv`- (1) m`u` e`e`vcK wnmvte tKvb tKv`uvbx ev msweaex ms`vK wbeÜb jvtfi Rb` dig ÖMÖ I `k nvRvi UvKvi GKwU tc-AWf/e`vsK WfdU Kwgkbi eivefi Rgv KwitZ nBte|
- (2) Dc-weia (1) Gi Aaxb `iLv`-i minZ m`u` e`e`vcK Ki msN `fi K I msN weia ev, t¶¶gZ, msiké-AvBb ev Av`k Gi Kwic Kwgkbi woku`wLj KwitZ nBte|
- (3) weia 6,7 I 8 Gi weavvej x Dc-weia (1) Gi Aaxb `iLv`-i t¶¶ cÖhr` nBte|
- 27| wbeÜb gÄjxi Rb` AthvM`Zv|- (1) tKvb tKv`uvbx ev msweaex ms`v m`u` e`e`vcK wnmvte wbeÜb gÄjxi Rb` thvM` nBte bv hw`-
- (K) Dnvi Ab`b t`o tKwU UvKv cwi tkwaZ gj ab Ges GK tKwU c¶Pk j¶¶ UvKvi bxU m`u` (net-worth) bv `vK;
- (L) Dnv ev Dnvi tKvb cwi Pvj K FY tLj vcx `vK;
- (M) Dnvi tj b`tb mZZvi mL`wZ bv `vK;
- (N) Dnv ev Dnvi tKvb cwi Pvj K tKvb wgdPzqvj dvtÜi Df`v³v ev tKvb Uhw÷ ev tndvRZKvi xi cwi Pvj K nb ev ÷K wWjvi, ÷K teikvi, gvtP¶U e`vsKvi I

tcvUfdwvj I g`v`bRvi nb ev Dnvi ev Dnvt` i Aaxb` tKvb tKv`uvbx ev cÖZv`bi tKvb cwi Pvj K nb ev Dnvt` i minZ tKvbfvte m`u`wKZ nb;

- (O) Dnvi cäv wbe¶x KgRZ¶ Aw`R evRvti tmevi t¶¶¶ wbe¶x wnmvte Ab`b c¶P ermti i Ges Ab`vb` KgRZ¶ Aw`R evRvi msiké-cÖqvRbxq AwfÁZv bv `vK;
- (P) Dnvi e`emvi `vb, Awdm I tmev cÖv`bi Rtb` cÖqvRbxq mvrmi Avg bv `vK|
- ¶[(O) Dnv Kwgkb KZR wba¶i Z thvM`Zv m`ubæ GKRB Z`vi Kx KgRZ¶ (Compliance Officer) wbtqvM`vb bv Ktit
- Zte kZ` `vK th, BtZvgta` wbeÜZ m`u` e`e`vcK tK AvMvqx Oq gv¶mi gta` Z`vi Kx KgRZ¶ wbtqvM/c`vqb KwitZ nBtet
- Avtiv kZ` `vK th, Z`vi Kx KgRZ¶K Aek`B b`bZg øvZK wWw¶avix nBtZ nBte Ges Kwgkb cÖqvRb gtb Kwitj mgq mgq G welfq th tKvb kZ` Avtiv KwitZ cwi te;
- (R) m`u` e`e`vcK KZR wmwKDwi wJR AvBb Kvb¶ cwi cvj b mspvš-cÖZte`b Z`vi Kx KgRZ¶ m`u` e`e`vcK, Uhw÷, Kv÷wQvb Ges Kwgkbi woku Kwgkb KZR wba¶i Z cxwZtZ I mgtq `wLj Kwitb|]
- (2) Kwgkb Rb`¶`Dc-weia (1) Gi weavvejxi th tKvbwU th tKvb m`u` e`e`vcK i t¶¶¶ wkw`j KwitZ cwi te|

<sup>1</sup> Gvcj 5, 2006Bs Zwi tL ersj v`k tM¶RtU cKwKZ tbnwcdtKkb Øvivi mib¶enkZ nBqv¶Q|

28| wbeÜb gÄj x| - (1)wewa 27 G Dþj wLZ tKvb AthvM<sup>2</sup>Zv bv \_vmKtj Kugkb `iLv<sup>-</sup>cÜBi wlk w`þbi gta<sup>2</sup> m<sup>2</sup>ú` e<sup>-</sup>vcK wbeÜþbi `iLv<sup>-</sup>gÄj Kwi te Ges m<sup>2</sup>ú` e<sup>-</sup>vcKtK wbeÜb Kwi tet Zte kZ<sup>©</sup>\_vtK th, D<sup>3</sup>ifc wbeÜþbi cþe<sup>©</sup> iLv<sup>-</sup>Kvi xtK wbeÜb wd eve` wlk nvRi UvKv Kugkb eiveþi tc-AW<sup>9</sup> ev e<sup>-</sup>vsK WtdU AvKvti Rgv cÜvb Kwi tZ nBte|

(2) tKvb m<sup>2</sup>ú` e<sup>-</sup>vcK wbeÜb Kiv nBtj Kugkb dig 000-tZ GKwU wbeÜb mvmU<sup>9</sup>tKU cÜvb Kwi te|

29| wbeÜb bvgÄj nI qvi t¶t¶ Ki Yxq|- (1) wewa 27 G Dþj wLZ tKvb AthvM<sup>2</sup>Zv we<sup>-</sup>gvb \_vmKtj Kugkb m<sup>2</sup>ú` e<sup>-</sup>vcK wbeÜþbi `iLv<sup>-</sup>bv gÄj Kwi tZ cwi te|

(2) Dc-wewa (1) Gi Aaxb tKvb `iLv<sup>-</sup>bv gÄj Kiv nBtj , Kugkb Dnvi Kvi Ymn wmxvšwU `iLv<sup>-</sup>cÜBi wlk w`þbi gta<sup>2</sup> `iLv<sup>-</sup>Kvi xtK wj wLZfvte RvbvBqv w`te|

(3) Dc-wewa (2) Gi Aaxb Kugkb KZR MpxZ wmxvšš-ms¶jä e<sup>w3</sup> Dnv AeinZ nBevi wlk w`þbi gta<sup>2</sup> wmxvš-cbweþePbvi Abþiva RvbvBqv Kugktbi wbKU Avte`b Kwi tZ cwi te|

(4) Dc-wewa (3) Gi Aaxb tKvb Avte`bcT cÜB nBtj Kugkb Dnv cbweþePbv Kwi qv t`wLte Ges cÜqvRbtevtA Avte`bKvi xtK e<sup>w3</sup>MZ e<sup>vL</sup>v ev i bvbxi mþhvM cÜvb ceR Kugkb Avte`bcT cÜBi ev, t¶t¶gZ, e<sup>w3</sup>MZ e<sup>vL</sup>v ev i bvbxi MþtYi Zvwi L nBtZ wlk w`þbi gta<sup>2</sup> wj wLZfvte Dnvi wmxvš-Avte`bKvi xtK RvbvBqv w`te|

30| ewl R wd| - <sup>1</sup>[(1) GB weaguj vi Aaxb wbeÜZ cÜZ<sup>2</sup>K m<sup>2</sup>ú` e<sup>-</sup>vcKtK cÜZ<sup>2</sup>K A<sup>-</sup>ermi i i" nBevi cþe<sup>©</sup>ewl R wd eve` `k

nvRi UvKv Kugkb eiveþi tc-AW<sup>9</sup> ev e<sup>-</sup>vsK WtdU AvKvti Rgv Kwi tZ nBtet

Zte kZ<sup>©</sup>\_vtK th, D<sup>3</sup> mgþqi gta<sup>2</sup> ewl R wd Rgv Kwi tZ e<sup>-</sup> nBtj cÜZ gvm ev Dnvi Ask weþkl wej þ<sup>2</sup> Rb<sup>2</sup> ewl R wd Gi AþaR cwi gvb A<sup>-</sup>Rwi gvb wnmvte Kugktb Rgv Kwi tZ nBte|]

(2) Dc-wewa (1) Abþvqx tKvb m<sup>2</sup>ú` e<sup>-</sup>vcK ewl R wd cÜvtb e<sup>-</sup> nBtj Kugkb D<sup>3</sup> m<sup>2</sup>ú` e<sup>-</sup>vcKtK etKqv wd cwi tka Kivi cþe<sup>©</sup>bZb tKvb m<sup>2</sup>ú` e<sup>-</sup>vcK wnmvte tKvb `wqZ;MþY weþePbv Kwi te bv|

(3) GB weaguj vi tKvb weavb ¶bebv Kwi qv, Kugkb hw` wd cÜvtb wej þ<sup>2</sup> Kvi Y mþšH RbK gþb Kti Zvvn nBtj , tKvb m<sup>2</sup>ú` e<sup>-</sup>vcKtK, Dnvi `iLv<sup>-</sup>t cwi tCÜ¶tZ, A<sup>-</sup>ermi i i" nBevi cieZ<sup>©</sup>vU w`þbi gta<sup>2</sup> th tKvb mgq msuk<sup>©</sup>-wd cÜvb Kivi AbgvZ cÜvb Kwi tZ cwi te|

31| m<sup>2</sup>ú` e<sup>-</sup>vcKtKi wbtqvM|- (1) cÜZ<sup>2</sup>K wgdPzqvj dvtÜi Dþ<sup>v3</sup>v wbtR wKsev, Uþ÷ `wjj etj ¶lgZvevb nBtj, Uþ÷ wgdPzqvj dvtÜi Kvhþg e<sup>-</sup>vcbv l Dnvi `ag cwi Pvj bvi Dþ<sup>t</sup>þk<sup>2</sup> Kugkb KZR wbeÜZ tKvb m<sup>2</sup>ú` e<sup>-</sup>vcK wbtqvM Kwi te l ZZxq Zdimtj ewY<sup>2</sup> wel qmgn Ges wgdPzqvj dvtÜi Znwej webtqvM<sup>i</sup> Rb<sup>2</sup> cÜqvRbxq Ab<sup>v</sup>b<sup>2</sup> wel q m<sup>2</sup>þj Z GKwU Pw<sup>3</sup> m<sup>2</sup>úv`b Kwi te|

(2) Uþ÷, Kugktbi ceþguz<sup>2</sup>tg Ges wgdPzqvj dvtÜi <sup>-</sup>¶<sup>©</sup> A<sup>-</sup>ev <sup>-</sup>atgi `ß-ZZxqvsk BDwbU gwj K `vex Kwi tj , tKvb m<sup>2</sup>ú` e<sup>-</sup>vcKtKi wbtqvM ewZj Kwi tZ cwi te Ges ewZtj i wel q Kugkb tK ewZtj i wZb Kvh<sup>©</sup>w<sup>2</sup>etmi gta<sup>2</sup> wj wLZfvte AeinZ Kwi te|

(3) Kugkb, m<sup>2</sup>ú` e<sup>-</sup>vcKtK e<sup>w3</sup>MZ i bvbxi mþhvM cÜvb mvct¶¶, Rb<sup>-</sup>¶<sup>©</sup> tKvb m<sup>2</sup>ú` e<sup>-</sup>vcKtKi wKsev Dnvi cÜvb wbeþx KgRZ<sup>9</sup> wbtqvM ewZj Kwi tZ cwi te|

<sup>1</sup> 26 Rp 2003 Zwi tL ersj vt<sup>2</sup> k tMþtU cKwKZ cÜvcb Øvi v cÜZ<sup>-</sup>wcZ nBqvQ|

(4) mꝰc` e'e-vcK wbtqvMi tꝰtꝰ th tKvb cwieZB Kwgkꝰbi  
ceꝰtꝰgv` bꝰtꝰg nBꝰZ nBꝰe|

32| mꝰu` e'e-vcꝰKi ZrciZvi Dci weiwabꝰla|- tKvb mꝰu`  
e'e-vcK-

(K) tKvb wgdPꝰqvj dvtꝰUi Uꝰw÷ wnmvꝰe KvR Kwi ꝰZ cwi ꝰe bv;

(L) weia 33 G ewYꝰ mꝰu` e'e-vcꝰKi KZꝰ I `vq `wqZj;  
Ovovl Dꝰ`vꝰv I Uꝰw÷i mꝰnZ mꝰgꝰzi wꝰwEꝰZ `ꝰtꝰgi  
AvKvi, Dꝰtꝰk, aiY, cꝰvici cꝰZ I Zꝰ4b` Kwgkꝰbi  
mꝰgꝰZMꝰY, `ꝰtꝰgi BDnbU mb` Bmj, weiwbtqvM tcvUꝰdvwj I  
MVb I Dnvi e'e-vcbv/cwi Pꝰj bv, bxU mꝰu` gj` (NAV)  
wbaꝰY, AwꝰR I Ab`vb` cꝰZꝰe`b cꝰZ, mieivn I  
Dc-vcb mꝰpꝰš-Kvhꝰej x e'wZꝰtꝰK mꝰu` e'e-vcK Ab`  
tKvb KvR Uꝰw÷ I Kwgkꝰbi ceꝰtꝰgv` b e'wZꝰtꝰK MꝰY ev  
cwi Pꝰj bv Kwi ꝰZ cwi ꝰebv|

33| mꝰu` e'e-vcꝰKi KZꝰ I `vq `wqZj|- (1) mꝰu` e'e-vcK  
wgdPꝰqvj dvtꝰUi Kvhꝰg e'e-vcbv I Dnvi `ꝰg cwi Pꝰj bvi Rb`  
hꝰꝰmsMZ I cꝰqvRbxq mKj c`ꝰꝰc MꝰY Kwi ꝰe Ges tKvb  
`ꝰtꝰgi mꝰnZ mꝰsꝰk-ꝰnweꝰtꝰj i weiwbtqvM thb GB weiwagꝰv I Uꝰw÷  
`wꝰ ꝰj i cwi cꝰš bv nq Dnv wꝰwꝰZ Kwi ꝰe|

(2) mꝰu` e'e-vcK wgdPꝰqvj dvtꝰU Z\_v Dnvi Aaxꝰb `ꝰg  
cwi Pꝰj bvi Rꝰb` thB mKj e'vsꝰK wnmve Lꝰj ꝰe I eU  
Kwi ꝰe Zvni cYꝰweeiYmn H mKj wnmvꝰe tj bꝰ`bKZ  
Z\_`w` Ges mꝰsꝰk-ꝰnmKꝰwꝰwꝰR tj bꝰ`ꝰbi we`wi Z cwiꝰK  
wꝰwEꝰZ Uꝰw÷ I tndvRZKvi ꝰtꝰK mieivn Kwi ꝰe|

(3) mꝰu` e'e-vcK Dnvi cꝰZwU wnmve ermꝰtꝰi i wbi xꝰꝰZ wnmve,  
wnmve ermi tkl nBevi wZb gvꝰmi gꝰa`, Kwgkꝰb, Uꝰw÷ I  
tndvRZKvixi wꝰKU `wLꝰj Kwi ꝰe|

(4) mꝰu` e'e-vcK Dnvi Kvhꝰg mꝰuꝰtꝰKꝰcꝰZ ermi 31 gvꝰꝰ,  
30 Rꝰ, 30 tꝰtꝰꝰꝰ Ges 31 wꝰtꝰꝰꝰ Zwi ꝰLi cieZꝰ

cꝰbi w`ꝰbi gꝰa` Kwgkꝰb I Uꝰw÷ i wꝰKU `tꝰgwmK cꝰZꝰe`b  
tꝰc Kwi ꝰe|

(5) mꝰu` e'e-vcK, Ab`vꝰb`i gꝰa`, wbgꝰwYꝰ mKj weitꝰq  
cꝰqvRbxq e'e-vc MꝰY Kwi ꝰe, h\_vt-

(K) wꝰqꝰꝰgꝰ K cꝰZꝰcꝰj b I cꝰZꝰe`b mꝰpꝰš-Kvhꝰg;

(L) wgdPꝰqvj dvtꝰUi cꝰtꝰcꝰvm, ewlꝰR I mꝰgꝰwꝰK  
cꝰZꝰe`b Ges weiwbtqvMꝰvixi Rb` Ab`vb` cꝰw`  
cꝰꝰqꝰ I weZiY;

(M) weÁꝰvb I Ab`vb` weꝰq mꝰgꝰMꝰ;

(N) wnmve iꝰꝰY Kvhꝰg I Ki wi Uvb`cꝰꝰqꝰ; Ges

(O) exꝰv I Ab`vb` tmeivmꝰ|

(6) mꝰu` e'e-vcꝰKi wꝰKU nBꝰZ hꝰꝰmsMZ tꝰwUk  
cvlꝰqi ci Uꝰw÷ th tKvb mgꝰ Dꝰ tKvꝰúvꝰtꝰK,  
Kwgkꝰbi ceꝰtꝰgvꝰtꝰg, wgdPꝰqvj dvtꝰUi e'e-vcbv  
nBꝰZ Ae`vnuꝰZ cꝰvb Kwi ꝰZ cwi ꝰe;

Zꝰe kZꝰ\_vꝰtꝰK th, be wꝰhꝰꝰ mꝰu` e'e-vcK `wqZj Mꝰb bv  
Kiv chꝰ-Dꝰꝰꝰꝰ Ae`vnuꝰZ KvhꝰKi nBꝰe bv|

(7) tKvb Pꝰꝰꝰꝰꝰ hꝰvB\_vKꝰK bv tKb, tKvb mꝰu` e'e-vcK ev  
Dnvi cwi Pꝰj K ev Kgꝰꝰꝰꝰ `^`^cꝰ` wbtqvRZ\_vKvꝰj xb  
mgꝰtꝰq wꝰR wꝰR Kgꝰev weꝰꝰꝰꝰꝰ Rb` wgdPꝰqvj dvtꝰUi cꝰZ `^  
`^`vq `wqZj nBꝰZ Ae`vnuꝰZ cvBꝰe bv|

(8) Kwgkꝰbi I Uꝰw÷ i wꝰKU mꝰu` e'e-vcK KZꝰ tꝰcKZ  
Z\_ I weeiYꝰtꝰZ tKvb cꝰkvi e`MZ cwi eZB NwUꝰj mꝰu`  
e'e-vcK Zrꝰꝰꝰꝰ tꝰB mꝰuꝰtꝰKꝰKwgkꝰb I Uꝰw÷ꝰꝰꝰ AeꝰwꝰZ  
Kwi ꝰe|

(9) Kwgkꝰbi ceꝰ Abꝰgv`b e`ZꝰZ mꝰu` e'e-vcꝰKi  
e'e-vcbvꝰ tKvb cꝰkvi cwi eZB Kiv hvBꝰe bv|

I ô Aa'vq  
tndvRZKvi x

34 | tndvRZKvi x wnmvte ubeÜb | - tKvb wgdPzqvj dvfÜi tndvRZKvi x wnmvte wbtqvM i Rb'' tKvb e'vsK ev Awl\_R cüZöb, tndvRZKvi x wnmvte MwZ tKvb tKv'úvbx ev msweae× ms'vK GB weagvj v tgvZvteK Kvgkb KZK wbeÜZ nBtZ nBte Ges D<sup>3</sup> i fç wbeÜZ bv nBtj tKvb tKv'úvbx ev msweae× ms'vK tndvRZKvi x wnmvte wbtqvM Kiv hvBtebv |

35 | wbeÜtbi `iLv'†- (1) tndvRZKvi x wnmvte tKvb tKv'úvbx ev msweae× ms'vK wbeÜb j v f i Rb'' dig ÖNÖ I cvP nvRvi UvKvi GKwJ tc-AWf /e'vsK WtdU Kvgktbi eivei Rgv Kwi tZ nBte |

côv-186

(2) Dc-weia (1) Gi Aaxb `iLv'† minZ tndvRZKvi xi msN `š i K I msN weia ev, t'q'gZ, ms'k-AvBb ev Av'k Gi Kvc Kvgktbi woku `vLj Kwi tZ nBte |

(3) weia 6,7 I 8 Gi weavvej x Dc-weia (1) Gi Aaxb `iLv'† t'q'† c'hr'' nBte |

36 | wbeÜb gÄj xi Rb'' AthvM'Zv | - (1) tKvb tKv'úvbx ev msweae× ms'v tndvRZKvi x wnmvte ubeÜb gÄj xi Rb'' thvM'' nBte bv hw' -

(K) Dnvi Ab'b GK tKwU UvKv cwi t'kwaZ gj ab Ges IvU j q UvKvi bxU m'ú` (net-worth) bv v'K;

(L) Dnv ev Dnvi tKvb cwi Pj K FY tLj vcx v'K;

(M) Dnvi tj bt' b mZZvi mL'wZ bv v'K;

(N) Dnv ev Dnvi tKvb cwi Pj K tKvb wgdPzqvj dvfÜi D'v<sup>3</sup>v ev m'ú` e'e'vcK, ÷K wJ vi, ÷K tetKvi, gv'P'U e'vsKvi I tcvU'v'j I g'v'bvRvi nb ev Dnvi ev Dnvi' i Aaxb' tKvb tKv'úvbx ev

c0Z0vfb i tKvb cwi Pvj K nb ev Dnvt`i minZ tKvb fivte m0vKZ nb |

(O) Dnvi c0vb vbefnx KgRZf Avv\_R evRvti tmevi t¶¶t vbefnx vnmvte Ab`b cvP ermti i Ges Ab`vb` KgRZf Avv\_R evRvi msvk0-c0qvRbxq Avv\_AZv bv \_vtK;

(P) Dnvi e`emvi `vb, Avdm l tmev c0vfb i Rtb` c0qvRbxq mivRmi Avg bv \_vtK |

(2) Kvgkb Rb`\_t`\_Dc-wewa (1) Gi weavvej xi th tKvb iU th tKvb tndvRZKvixi t¶¶t vkw\_j Kvi tZ cwi te |

37 | vbeÜb gÄj x | - (1) wewa 36 G Dtj w-Z tKvb AthvM`Zv bv \_vKtj , Kvgkb `iLv`-c0vBi wlk w`tbi gta` tndvRZKvixi vbetÜi `iLv`-gÄj Kvi te Ges tndvRZKvixi vbeÜb Kvi tet

Zte kZ`\_vtK th, D³ ifc vbeÜtbi cte` iLv`KvixiK vbeÜb wd eve` vek nvrvi UvKv Kvgkb eivefi tc-AWf ev e`vsk WtdU AvKvti Rgv c0vb Kvi tZ nBte |

(2) tKvb tndvRZKvixiK vbeÜb Kiv nBtj Kvgkb dig 000-tZ GKvU vbeÜb mivUd tKU c0vb Kvi te |

38 | vbeÜb bvgÄj nI qvi t¶¶t KiYxq | - (1) wewa 36 G Dtj w-Z tKvb AthvM`Zv we`gvb \_vKtj Kvgkb tndvRZKvixi vbeÜtbi `iLv`-bvgÄj Kvi tZ cwi te |

(2) Dc-wewa (1) Gi Aaxb tKvb `iLv`-bvgÄj Kiv nBtj Dnvi KviYmn vmvvU Kvgkb `iLv`-c0vBi wlk w`tbi gta` `iLv`KvixiK wj wLZfvte RvbvBqv w`te |

(3) Dc-wewa (2) Gi Aaxb Kvgkb KZR M0xZ vmvvš-ms¶ä e`v³ Dnv AevnZ nBevi wlk w`tbi gta` vmvvš-cbvefepvi Abfiva RvbvBqv Kvgkbi vbkU Avte`b Kvi tZ cwi te |

(4) Dc-wewa (3) Gi Aaxb tKvb Avte`bcT c0v nBtj Kvgkb Dnv cbvefepv Kviqv t`wLte Ges c0qvRbtevtä Avte`bKvixiK e`v³MZ e`vL`v ev i bvbxi mthvM c0vb ceR Kvgkb Avte`bcT c0vBi ev, t¶¶tgZ, e`v³MZ e`vL`v ev i bvbxi M0tYi ZwiL nBtZ wlk w`tbi gta` wj wLZfvte Dnvi vmvvš-Avteb` KvixiK RvbvBqv w`te |

39 | ewl R wd | - 1[(1) GB weavvj vi Aaxb vbeÜZ c0Z`K tndvRZKvixiK c0Z`K A\_ermi `i` nBevi cte`ewl R wd eve` cvP nvrvi UvKv Kvgkb eivefi tc-AWf ev e`vsk WtdU AvKvti c0vb Kvi tZ nBtet

Zte kZ`\_vtK th, D³ mgqi gta` ewl R wd Rgv Kvi tZ e`\_ nBtj c0Z gym ev Dnvi Ask wtkl vej t¶t Rb` ewl R wd Gi AfaR cwi gvb A\_`Rvi gvb vnmvte Kvgkib Rgv Kvi tZ nBte |]

(2) Dc-wewa (1) Abhvqx tKvb tndvRZKvix ewl R wd c0vfb e`\_nBtj , Kvgkb D³ tndvRZKvixiK etKqv wd cwi tKva Kivi cte`bZb tKvb tndvRZKvix vnmvte KvR M0Y wetePbv Kvi te bv |

(3) GB weavvj vi tKvb weavb ¶bvebv Kviqv, Kvgkb hv` wd c0vfb vej t¶t KviY mšw RbK gtb Kti Zvrv nBtj , tKvb tndvRZKvixiK, Dnvi `iLv`-t cwi t0¶tZ, A\_ermi `i` nBevi cieZ¶lvU w`tbi gta` th tKvb mgq msvk0-wd c0vb Kivi AbgvZ c0vb Kvi tZ cwi te |

40 | tndvRZKvixi vbtqvM | - (1) c0Z`K wgdPiqj dvfÜi Df`v³v wgdPiqj dvfÜi vmvvDwiU mgn tndvRtZ ivLvi Df`tk` Kvgkb KZR vbeÜZ tKvb tndvRZKvixiK vbtqvM Kvi te |

(2) Uv÷, Kvgkbi cebvZµtg Ges wgdPiqj dvfÜi `t`\_ tKvb tndvRZKvixi vbtqvM, c0vR` t¶¶t, ewj Kvi tZ

1 26 Rp 2003Bs Zwi tL esj vt` k tMtrtU RvixKZ cÄvcb 0vi v c0Z`wcz nBqvQ |

cwi te Ges ewZtji weiq Kugkbtk ewZtji wZb  
Kvh e tmi gta wj wLZfite AeinZ Kwi te |

(3) tndvRZKvix wbtqvMi tñtñ th tKvb cwieZB Kugkbtbi  
cebtgrv bmtg nBtZ nBte |

41 | tndvRZKvixi `vq`wqZj|- (1)tndvRZKvix wgdPiqvj dvtUi  
wmmKDwi wU mgn wbi vc` tndvRtZ iwLte Ges wgdPiqvj dvtUi  
m=ut` i mtePP wbi vcEvi e`e`v Kwi te |

(2) tndvRZKvix, Ab`v`b`i gta, gte`tji LvZ lqvix wbtqv<sup>3</sup>  
`wj j l Z`w` msi tñb Kwi te-

(K) wmmKDwi wJR MthY Ges weZitYi cY% weeiY;

(L) A\_ MthY Ges weZitYi cY% weeiY;

(M) gte`tji ctñl aviYKZ wmmKDwi wUtRi Dci gte`tji  
AwaKvi m=umKZ cY% weeiY;

(N) wmmKDwi wJR wbeUtbi cY% weeiY;

(O) cZ`K gte`tji Rb` wmmve weeiYx (ledger of  
accounts);

(P) gte`tji wBKU nBtZ cB Ges gte`tji wBKU cE  
Avt` tki cY% weeiY <sup>1</sup>[ | ]

mBg Aa`vq

wgdPiqvj dvtUi `ag

42 | `ag tNviYvi cXwZ|- <sup>2</sup>[(1) Uth÷ Ges Kugkbtbi cebtgrv` bmtg,  
m=ut` e`e`vcK wgdPiqvj dvtUi tKvb `ag tNviYv Kwi tZ  
cwi te | ]

(2) Dc-weia (1) Gi Aaxb tKvb `ag Abtgrv` tbi Rb` m=ut`  
e`e`vcK Kugkbtbi wBKU D<sup>3</sup> `atgi weeiY, cñt±vm,  
tj Uvi Ae Advi, Uth÷ i Abguzcñ Ges `ag m=umKZ  
Ab`vb` Avbj swMK KvMRcñ `wLj Kwi te |

(3) Dc-weia (2) G Dwj wZ KvMRcñ wefePbvi ci Kugkb D<sup>3</sup>  
KvMRcñ cñbñ wñk w tbi gta` cE weZ `ag Abtgrv` b ev  
bvgAj Kwi te A\_ev cBqvRbxq mstkvatbi Rb` m=ut`  
e`e`vcK tK wbt` R cE vb Kwi tZ cwi te |

43 | `ag m=ut`K`cPvi Yv|- (1) Kugkbtbi Abtgrv` b e`ZxZ, tKvb `ag  
m=ut`K` tKvb cñt±vm, tj Uvi Ae Advi ev weAvcb cPvi Kiv  
hvBte bv |

<sup>3</sup>[(2) cZ`K `atgi cñt±vm, tj Uvi Ae Advi, mvi mstñc  
(Abridged version) l Ab`vb` weAvcbx òPZL`Zdwmj ò  
l òPZL`Zdwmj -10G ewYZ wbcqvvej xi minZ mvgA`m`cY`  
nBtZ nBte | ]

<sup>4</sup>[(3) tKvb `ag mspvš-cñt±vm G PZL`Zdwmj (1) G ewYZ  
Z`w` Ašf` \_wñk te hvnvi mvi mstñc,

(Abridged version), Kugkbtbi Abtgrv` b mvtctñl, GKwU euj  
cPvi Z RvZxq ejsj v `wbK cwñ Kvq Ges weAvB AvKvti

<sup>1</sup> 26 Rp 2003Bs Zwi tL ejsj vt` k tñtñtñ cñkñZ cñAvcb òvi v cZ`wcz nBqvñQ |

<sup>2</sup> 26 Rp 2003Bs Zwi tL ejsj vt` k tñtñtñ cñkñZ cñAvcb òvi v cZ`wcz nBqvñQ |

<sup>3</sup> 26 Rp 2003Bs Zwi tL ejsj vt` k tñtñtñ cñkñZ cñAvcb òvi v cZ`wcz nBqvñQ |

<sup>4</sup> 26 Rp 2003Bs Zwi tL ejsj vt` k tñtñtñ cñkñZ cñAvcb òvi v cZ`wcz nBqvñQ |

GKwU RvZxq evsj v I GKwU RvZxq BstRr `wbK cwI Kvq cKvk KwI tZ nBte |]

44 | weawšgj K weeiY | - (1) weia 43 Gi Aaxb tKvb cñtc±vm, tj Uvi Ae AdvI A\_ev weAvctb tKvibc weawšgj K weeiY A\_ev fj ev AmZ` e³e` ev gZvgZ \_vmKte bv |

45 | `atgi Zvwj jvfj³KiY | - (1) tKvb `ag Kwgkb KZK Abtgw`Z nBevi Ae`ewNZ ci Dnv, cñhr` tññt, tKvb ÷K G. tPñA Pwvi tgqv` DExtbP Qq mBvtni gta` Zvwj Kvfv³ KwI tZ nBte; Ab`\_vq eia 48, Dc-weia (3) I (4) Abjvqx Pwvi A\_© tdir w` tZ nBte |

(2) Kwgkb Rb`\_t`\_©Dc-weia (1) Gi weavvej tZ Dñj w`Z mgqmxg mteP GK gym chS-ewaZ KwI tZ cwI te |

46 | `atgi Rb` msMynZe` b-bZg A\_© - (1) cñZ`KwU tgqv` Ges tetgqv`x `atgi Rb` msMynZe` b-bZg At\_P cwI gvb nBte h\_vµtg wZb tKwU UvKv I Qq tKwU UvKv |

(2) `atgi tKvb Ask Dñ`³v h\_vh\_ wePbv KwI tj cvej K Advii cte©cñK-AvBwcl tcmñgU Gi ga`tgI msMñ Kiv hvBte | GBi`c tññt Kwgkñbi m³yZ MññYi cte© tcmñgU A\_© `atgi e`vsK GKvDñU Rgv nBqvñ GBi`c cñvb cñ Kwgkñb `wLj KwI tZ nBte t

Zte kZ©\_vtK th, cñK-AvBwcl tcmñgU Gi tññt tKvib`c eAv (discount) ev wd (fee) MñY ev c³ vb Kiv hvBte bv |

1[47 | cñvgK Pwvi Rb` `ag tLjv ivLvi tgqv` | -cñvgK Pwvi Rb` tKvb `ag-

(K) tgqv`x `atgi tññt cñbi w` b;

<sup>1</sup> 26 Rp 2003Bs Zwi tL ersj vt` k tññtU cñkñZ cñAvcb ðiv cñZ`wcZ nBqvñQ |

(L) te-tgqv`x `atgi tññt cñvgK w` b A\_ev cñvgK msMynZe` Pwv msMñi j tññt ARB chS- thU AvñM nq, AwfvñZ gñj` weµtqi Rb`;

Gi AwK tLjv ivLvi hvBte bv

Zte kZ©\_vtK th Kwgkb tKvb wekl tññt D³ tgqv` eµx KwI tZ cwI te |]

Zte Avil kZ©\_vtK th, Pwv MññYi ZwiL tkl nI qvi cteB hw` `atgi tgU At\_P mgcwI gvb Pwvi A\_© e`vstK Rgv nq, Zte m³u` e`e`vcK Awj t³Bmñ e`vsKvi t` i tK AvI tKvb Pwv MñY t` tK weI Z \_vKvi Rb` wbt` R w` teb |

48 | BDwU eivI I A\_©dir cñvb | - (1) m³u` e`e`vcK hw` weia 46 Gi Aaxb b-bZg A\_©ev j tññt vi Ab`b IvU kZvsk A\_© hrvv AwKZi nBte, msMñ KwI tZ e`\_nq Zvrv nBñj, Dnv Pwv cñvbKvi MññYi wBU nBñZ msMynZ mgñ q A\_© tKvb cñvi KZñ QovB tdir cñvb KwI te |

(2) tññt j tññt vi AwZwi³ A\_©msMynZ nq tññt, m³u` e`e`vcK `atgi mgcwI gvb A\_© i wLqv Awkó A\_© Pwv cñvbKvi Mññt tdir w` te |

<sup>2</sup>[(3) Dc-weia (1) ev Dc-weia (2) Gi Aaxb tdir thwM` A\_© Pwvi tgqv` tkl nBevi ZwiL nBñZ wñk w` tbi gta` ti wRw³ WwKññM tC-AWñ ev e`vsK WñdvU, ev Kwgkñbi ceññg` bµtg tKvb e`vstK tLjv Gmñµv (Escrow) GKvDñU nBñZ wi dvU IqvñiU (Refund Warrant) Gi gva`tg cñKMYñ tdi Z cñvb KwI tZ nBte |]

(4) Dc-weia (3) Gi Aaxb Gmñµv GKvDñU cñK-AvBwcl tcmñgU I cvej K mveñµcññbi UvKv tKvb Zñññ e`vstK Rgv KwI tZ nBte | D³ GKvDñU UvKv Kwgkñbi ceñññZ Qov Dññj b Kiv hvBte bv | j Uvix tññt mdj

<sup>2</sup> 26 Rp 2003Bs Zwi tL ersj vt` k tññtU cñkñZ cñAvcb ðiv cñZ`wcZ nBqvñQ |

Avte`bKvixt`i UvKv Gmtpuv GKvDvU nBtZ tKvavbxi GKvDvU Rgv nBte; Ges wedj Avte`bKvix I ewZj KZ Avte`tbi UvKv miwmi tdiZ w`tZ nBte| Bmjyqvi tKvavbxi UvKv tdiZ`vbi mKj e`e`v MhY Kwi tet

Zte kZ`vK th, Gmtpuv GKvDvU c0B mKj mjt`i UvKv Bmj mspvš-c0vgK Li tPi mvt\_ mgšq Kwi tZ nBte|

(5) Dc-weia (3) G ewYZ mgqmxgvi gta` A\_`tdir c0vfb e`\_` nBtj D3 mgqmxgvi ci, m`u` e`e`vcfKi LvZ nBtZ ewl R kZKiv AvVi UvKv nvti Puv c0vbKvi xMYtK mj mn mgj q A\_`cieZPK gvami gta` cwi tkva Kwi tZ nBte|

(6) Dc-weia (3) I (4) G Duj wEZ mgq mxgvi cieZx`mvZ w`tbi gta` tdir c0vb mspvš-GKwU c0Zte`b Kwgktbi wBKU `wLj Kwi tZ nBte, Ges Kwgkb Dnvi cwi cij b nBtZtQ wKbv Zvrv hvPvB Kwi qv t`wLte|

49| BDvbu mvlUcttKU|- BDvbu mtqi Rb` tKvb `iLv`Kvixi `iLv`-c0Z`vLvb Kiv bv nBtj eivx mspvš-AewwZ cI wIk w`tbi gta` Ges BDvbu msL`v Dtj t- Kwi qv beYB w`tbi gta` BDvbu mvlUcttKU Bmj Kwi te|

50| BDvbu mvlUcttKU n`všit|- (1) `atg tKvb evav ev wbtlavAv bv \_vntKtj tKvb BDvbu mvlUcttKU AvBbvjM Aevta n`všit Kiv hvBte|

(2) m`u` e`e`vcK n`všit `wj j Ges msuké-BDvbu mvlUcttKU MhY Kwi qv n`všit Zvwj Kvfj3 Kwi te Ges ctbi w`tbi gta` n`všit MhYKvixi wBKU n`všitxZ BDvbu mvlUcttKU c0vb Kwi te|

51| `atgi AejwB|- (1)tKvb tetgqv`x `atgi Abv`vqx BDvbtUi tgvU msL`v hw` th tKvb mgq cptmtqi ci cKZ BmjKZ BDvbu

msL`vi kZKiv c0Pk fvM Mi Kg nq Zvrv nBtj D3 `atgi AejwB nBte|

(2) tKvb tgqv`x `atgi AejwB nBtZ cvti, hw`-

(K) D3 `atgi wbaM Z tgqv` mgvB nq;

(L) tKvb wetkl NUBvi Kvi tY Kwgktbi Abtgv`bmtg Uhw` hw` D3 `atgi AejwB c0qvRb teva Kti;

(M) D3 `atgi Ab`b` kZKiv c0vEi fvM BDvbu gvij K `agvUi AejwB cftj c0ve MhY Kti;

(N) Kwgkb BDvbu gvij Kt`i t`\_`D3 `atgi AejwB wbt` R c0vb Kti |

(3) Dc-weia (1) ev (2) Abhvqx tKvb `atgi AejwB nBtj ev NUvBtZ nBtj Uhw` I m`u` e`e`vcK GKB mvt\_ c\_`Kfvte D3 `atgi AejwB weiyMn GKwU tbwJK Awej t`

(K) Kwgkb I msuké`-K G` tPÄ Gi wBKU t0Y Kwi te; Ges

1[(L)Kwgkb KZK AejwB KviY Abtgv`Z nBtj evsjv`tki euj c0vwi Z AšZt GKwU evsjv`cwi Kvmn `BwU RvZxq `wBK msev`ctI cKvK Kwi te|]

52| AejwBi tbwUtki djvdj |- weia 51; Dc-weia (3) Gi Aaxb tKvb `atgi AejwBi tbwJK c0vbi ZwiL nBtZ Uhw` A\_ev m`u` e`e`vcK-

(K) D3 `ag m`u`vKZ th tKvb e`emvqK KgRvU cwi Pvj bv nBtZ weiZ \_vntKte;

(L) `atgi BDvbu mjo I ewZj Kiv nBtZ weiZ \_vntKte;

(M) `atgi BDvbu Bmj I cwi tkva Kiv nBtZ weiZ \_vntKte|

1 26 Rp 2003Bs Zwi tL evsj vt` k tMtRtU cKvKZ c0vcb 0vi v c0Z`wcz nBqvTQ|

53| Aej yβi wbgq I c×wZ|- (1) tKvb ṽxtgi Aej yβi wetePbvi Dfītk Uṽw÷ wewa 51; Dc-wewa (3) Gi Aarb cōĒ tbnwūtki Zwi L nBtZ wīk w`ṽbi gṽa` BDwbU gwj KMtYi GKwU mfv Avnevb Kwi te hvnvZ Dcw`Z I tfvU`vbKvix BDwbU gwj KMtYi wZb-PZLṽsk mSL`vMwi ó tfvU` ṽxgU Aej yβi e`e`v MōtYi Rb` Uṽw÷tK ṽlgZv cōvb Kwi tZ nBte| Aej yβi ctṽ wZb-PZLṽtki tekx tfvU bv nBtj cōZKj ev weifc cwi w`wZi tctṽvctU Kugktbi Abtgv`bmtg Uṽw÷i Avtj vP` ṽag Aej vctbi chṽB KviY AvtQ ewj qv gtb nBtj ZteB tKej ṽxgU wej β Kiv hvBtet

Zte kZ`vṽK th, tgqv` DĒxY`nl qvi Kvi tY tKvb ṽag Aej yβi tṽtṽ D³ifc tKvb mfvi cōqvRb nBte bv|

(2) Dc-wewa(1) Gi Aarb ṽlgZv cōB Uṽw÷ msuké-ṽxtgi mṽú` D³ ṽxtgi BDwbU gwj KMtYi mtevĒg ṽt`n`vst Kwi te Ges Dnvi wewbgṽq cōB A`me`cūg ṽxtgi Aarb cōKZ`vq cwi tkrṽa e`envi Kwi te, AZtci Aej yβi minZ msuké-hveZxq e`q wbeṽni cōqvRbxq e`e`v MōtYi ci Aenkó A`BDwbU gwj KMtYi gṽa` Aej yβi w×vš-MōtYi Zwi tL ṽxtgi mṽú` Zvnt`i ṽt`P AbcvZ Abhvqx weZiY Kwi te|

(3) Aej yβ mṽúbænBevi ci Dc-wewa (2) G Duj wēZ Uṽw÷ Kugkb Ges BDwbU gwj KMYtK Aej yβi wīk w`ṽbi gṽa` Aej yβ mṽúwKZ GKwU wi tcvU`cō vb Kwi te, hvnvZ Aej yβi KviY, Aej yβi cte`ṽxtgi mṽú` weṽtqi c`tṽcmgn, Aej yβi Rb` A`e`q Ges BDwbU gwj KMtYi gṽa` eUṽbi Rb` cōB bxU A`P Dṽj L`vKte Ges hvnvi minZ ṽxtgi wbi xṽKt`i cōZte`b mshyṽ Kwi tZ nBte|

54| ṽxtgi Aej yβ|- (1) wewa 53; Dc-wewa (3) Gi Aarb wi tcvU` cōB ci Kugkb hṽ GB gṽg`bwōZ nq th, ṽxgU Aej yβi Rb` MpxZ mKj c`tṽc mṽúbænBqvṽQ Zvn nBtj Kugkb Zrmṽútk` wi tcvU` cō vbKvix Uṽw÷tK wj wLZfvte AenwZ Kwi te Ges D³ifc AenwZi ci ṽxgU Aej β nBte|

(2) Dc-wewa (1) Gi Aarb cōĒ Kugktbi AenwZ ctṽi Zwi L nBtZ mvZ Kvṽw`etmi gṽa` e`vsK WōdU ev tc-AWṽi gva`tg ṽlgZv cōB Uṽw÷ BDwbU gwj KMtYi cōc` mgy q A` tdir cōvb Kwi te, Ges GZ`msṽvš- GKwU cōZte`b cieZṽmvZ w`ṽbi gṽa` Kugktbi wBKU`wLj Kwi te|

Aóg Aa"vq

weibtoqvtMi Dfí k" I gj "vqb bxwZgvj v

55| weibtoqvtMi Dfí k"|- (1) Dc-weia (2) G ewYZ kZ©mvtct¶¶ wgdPiqvj dvtÜi tKvb "atgi Aaxb msMpxZ A\_©tKej gvÍ ÷K G· tPtÄ Zwj KvF³ wmwKDwi uJR, cÜ\_ugK wmwKDwi uJR (IPO) Ges A\_©evRvti n"všitthvM" wmwKDwi uJR weibtoqvtM Kiv hvBtet

Zte kZ©\_vtK th, Kwgkþbi mæuZ cÜB tKvb cÜ\_ugK wmwKDwi uJR BmjKvix tKv=úvbxí wmwKDwi uJtZ cÜK-AvBucI (pre- IPO) tcmfjgUI Bnvi Ašf© nBte|

(2) Dc-weia (1) G Duj wEZ At\_P AšZt kZKiv cPvEi fW A\_©c¶R evRvti i wmwKDwi uJR weibtoqvtM Kwi tZ nBte hvnvi gta" AšZt AtaR A\_© ÷K G· tPtÄ Zwj KvF³ wmwKDwi uJR nBtZ nBtet

Zte kZ©\_vtK th, wgdPiqvj dvtÜi tKvb A\_©H dvtÜi tKvb "atg weibtoqvtM Kwi tZ nBtj tmB t¶¶t¶ weibtoqvtMi cwi gvb I mgq Dfj EceR weibtoqvtMi AšZt mvZ w b cte© mæu" e"e"vcK KZR wj wLZfvte Kwgkb I msuké ÷K G· tPAtK RvbvBtZ nBte|

56| weibtoqvtM evambtla|- mæu" e"e"vcK weibtoqvtM wmwvš-MthYi cte©msuké wmwKDwi uJRi h\_vh\_ Avw\_R Ae"v wetkHb ceR weibtoqvtM wmwvš-MthY Kwi te Ges weia 55 Abjvvti tKvb weibtoqvtM cÄg Zdmj G ewYZ evambtla mvtct¶¶ Kwi te|

57| KivZcq e"emvtq weibtoqvtM wbtla|- wgdPiqvj dvtÜi A\_© tKvfvteB Ackb tUWs (option trading), kU©fmij s (short-selling) ev tKix-dil qvW©(carry forward) tj bt" tb e"envi Kiv hvBte bv|

58| weibtoqvtM gj "vqb c×wZ|- (1) cÜZ"K wgdPiqvj dvtÜ cÜZ"KwU "atgi Rb", Kwgkþbi ceBtgv" bmtg, weibtoqvtMi gj "vqb c×wZ wba¶¶ Y Kwi te|

(2) Dc-weia (1) Gi weavb e"nZ bv Kwi qv, evRvti Zwj KvF³ bþn GBifc weibtoqvtMi gj" mæu" e"e"vcK I Uth÷ "TgvwmK wfvE"tZ cþi w¶¶Z Kwi te Ges wbi x¶¶KMY wgdPiqvj dvtÜi ewl R cÜZte" tb ZrmæutK"gsë" Kwi teb|

59| Ae"emvKZ weibtoqvtMi gj "vqb|- th t¶¶t¶ weibtoqvtM Zwj KvF³ wKš" gj "vqþbi ZwitLi ceZP GK gv¶mi gta" Dnvi e"emv Kiv nq bvB tmB t¶¶t¶, mæu" e"e"vcK Dnvi GKwU wbitc¶¶ I "Faxb gj "vqb Kwi te hvnvtZ Dnvi cÜZ Av"vqthvM" gj" cÜZdij Z nq; D³ gj "vqþbi c×wZ Uth÷ KZR Abtgw" Z nBtZ nBte Ges wbi x¶¶KMY KZR wgdPiqvj dvtÜi ewl P K cÜZte" tb ZrmæutK"gsë" e" Kwi tZ nBte|

60| tkqvi cÜZ bxU mæu" gj" wby¶ c×wZ|- (1) cÜZ"K wgdPiqvj dvtÜ Dnvi cÜZ"KwU "atgi BDwbU cÜZ bxU mæu" gj" (c\_Kfvte µq gj" I Pj wZ evRvi gj" Gi wfvE"tZ) wbgewYZ c×wZtZ wby¶ Kwi te, h\_vt-

tgvU bxU mæu" gj" (NAV)= dvtÜi tgvU mæut" i cwi gvb - dvtÜi tgvU "vtqi cwi gvb

tgvU bxU mæu" gj" (NAV)

BDwbU cÜZ bxU mæut" i gj" = \_\_\_\_\_

tgvU Acwi tkwaZ (un-redeemed) BDwbU i msL"v|

tgvU mæut" i cwi gvb ewj tZ wbgewYZ mæu" tK eSvBte-



beg Aa`vq  
wgDPzqvj dvtÛi mvavi Y`wqZmgñ

- 62| h\_vh\_ wnmve ewn I Ab`vb` `wj j cÎ i qYvte qY|- (1) Dc-wewa (2) Gi wearb mvtct q cÛZ`K wgDPzqvj dvÛ Dnvi cÛZ`KwU `atgi h\_vh\_ wnmve ewn, ti KW<sup>o</sup> I `wj j cÎ Securities and Exchange Rules, 1987 tgvZvteK i qYvte qY Kwi tet
- Zte kZ<sup>o</sup> vtk th, wnmve ewn GBifc fvte i qYvte qY Kwi tZ nBte thb Dnvi nBtZ th tkvb mgq wgDPzqvj dvtÛi tj bt` b I Avw`R Ae`vb maut`K<sup>o</sup> Rwb tZ criv hvq, we tkl Kwi qv D<sup>3</sup> dvtÛi Kvhpig maut`K<sup>o</sup> cKZ I mwK wPÎ thb cvl qv hvqt
- Avi I kZ<sup>o</sup> vtk th, th `vfb wnmve ewn, ti KW<sup>o</sup> I `wj j cÎ msiw qJZ `vktte wgDPzqvj dvÛ Zvni KwgkbtK AeinZ Kwi te|
- (2) cÛZ`K wgDPzqvj dvÛ Dnvi wnmve i qYvte GBifc bwiZgvj v I gvb Abjni Y Kwi te hvntZ wv`ó tgvv`vš`-`agl qvix maut` I `vtqi we`wii Z I h\_vh\_ weei Yx Ges D<sup>3</sup> tgvvt` i KgRvÛmn BDwbU gvij Kt` i AbKtj RgvKZ Avq msfvš`-Z`vej x mwK I h\_vh\_ fvte Rvbn hvq|
- <sup>1</sup>[63| wnmve ermi | -cÛZ`K `atgi mPbvi Zwi L nBtZ Pj wZ A\_<sup>o</sup> erm tii tkl Zwi L chš`-cÛg wnmve ermi Ges cieZ<sup>o</sup> A\_<sup>o</sup> ermi cY<sup>o</sup> wnmve ermi wnmvte MYbv Kiv nBtet
- Zte kZ<sup>o</sup> vtk th, cÛg wnmve erm tii mgq wZb gv tmi Kg nBtj tmB t q tÎ D<sup>3</sup> mgq cieZ<sup>o</sup> cY<sup>o</sup> A\_<sup>o</sup> erm tii mvt\_ h<sup>3</sup> Kwi qv `atgi cÛg wnmve ermi MYbv Kiv nBte|]
- 64| Avtqi tkYweb`vm|- cÛZ`K wgDPzqvj dvÛ Dnvi wnmvte gj abx j vf Ges Ab`vb` Avq c\_ K c\_ Kfvte t` LvBte|
- 65| e`tqi mxgve xZv|- (1) mKj e`q `úoifc wPivY Ges cÛZ`KwU `atg ewUZ nBtZ nBte|

- (2) wbgewY<sup>o</sup> mxgv mvtct q maut` e`e`vcK wgDPzqvj dvtÛi wBKU webtqvM e`e`vcbv I Dct`óv wd, hvnv cñtc±vftm Dtj E-Kiv nBqv tQ, Ges Dnvi e`e`vcbvaxb wef bawgDPzqvj dvÛ I Zvi Aaxtb BmjKZ `atgi bxU maut` i tgvU cwi gvtbi Dci wbgewY<sup>o</sup> mxgv mvtct q `vex Kwi tZ cwi te, h\_vt-
- (K) bxU maut` i cwi gvY cvP tKwU UvKvi tekx bv nBtj , msuk<sup>o</sup> `atgi wnmve erm tii MocoZv mvBwnK bxU maut` i Dci Aba<sup>o</sup> kZKiv AvovB fvM nv tii ;
- (L) bxU maut` i cwi gvY cvP tKwU UvKvi Dt<sup>o</sup> x<sup>o</sup> Kš` cvPk tKwU UvKvi tekx bv nBtj , cvP tKwU UvKvi AwZwi <sup>3</sup> bxU maut` i Dci Aba<sup>o</sup> kZKiv `B fvM nv tii ;
- (M) bxU maut` i cwi gvY cvPk tKwU UvKvi tekx nBtj wKš` cÁvk tKwU UvKvi tekx bv nBtj , cvPk tKwU UvKvi AwZwi <sup>3</sup> bxU maut` i Dci Aba<sup>o</sup> kZKiv t`o fvM nv tii ;
- (N) bxU maut` i cwi gvY cÁvk tKwU UvKvi tekx nBtj Z` p<sup>o</sup> UvKvi bxU maut` i Dci Aba<sup>o</sup> kZKiv GK fvM nv tii t
- Zte kZ<sup>o</sup> vtk th, hw` µg ea<sup>o</sup> vnb nv tii wd tbl qv nq Zte cÛZwU `atg Mo nv tii wbtZ nBte|
- (3) Dc-wewa (2) G Dvj wZ wd e`ZxZ, maut` e`e`vcK wbgewY<sup>o</sup> e`qmgñI wgDPzqvj dvÛ nBtZ Av`vq Kwi tZ cwi te, h\_vt-
- (K) wgDPzqvj dvÛ I Dnvi `agmgñni mPbKvtj e`wqZ cÛ wK Bmj Li tPi Aemvqb (amortization) hvnv tgvv`x t q tÎ cY<sup>o</sup> tgvv` Ges tetgvv`x t q tÎ mvZ ermi mg tqi gta` Kwi tZ nBtet

<sup>1</sup> 26 Rp 2003Bs Zwi tL ersj vt` k tMtRtU cKwKZ cÁvcv ðriv cÛZ`wCZ nBqv tQ|

Zte kZ<sup>o</sup>\_vtK th, c<sup>o</sup>\_wgK Bmj LiP tKvb <sup>o</sup>atgi msMpxZ Znwejtj i kZKiv cvP fvMfMi tekx nBte bv, hvnvi c<sup>o</sup>wj Z LvZ lqvix wefvRb c<sup>h</sup>tc<sup>o</sup>vtm D<sup>tj</sup> L Kwi tZ nBte;

(L) wbgæwY<sup>Z</sup> e<sup>o</sup>qmn wbgwgZ e<sup>o</sup>qmgA, h\_vt-

(A) U<sup>o</sup>w÷ I tndvRZKvixK c<sup>o</sup>E wd, e<sup>o</sup>vsK PvR<sup>o</sup>, tetKv<sup>t</sup>i R Kvgkb, wecyb I we<sup>o</sup>µq e<sup>o</sup>q;

(Av) wj w÷s wd (c<sup>o</sup>hvR<sup>o</sup> t<sup>o</sup>q<sup>t</sup>t) I BDwU mspvš-Ab<sup>o</sup>vb<sup>o</sup> LiP]

66| j f<sup>o</sup>vsK weZiY I Dnvi mxgv|- c<sup>o</sup>Z<sup>o</sup>K wgdP<sup>o</sup>qvj dv<sup>o</sup>U ewl R<sup>o</sup> wnmve mgvß nBevi ci c<sup>o</sup>Z<sup>o</sup>KwU <sup>o</sup>atgi wecixZ D<sup>o</sup> <sup>o</sup>atgi BDwU gwj KM<sup>t</sup>Yi g<sup>t</sup>a<sup>o</sup> GB wewagvj v Ab<sup>o</sup>hvqx j f<sup>o</sup>vsK weZiY Kwi te hvnvi cwi gyY D<sup>o</sup> <sup>o</sup>atgi ewl R<sup>o</sup> j<sup>o</sup>vtfi kZKiv Amk fvMfMi Kg nBte brt<sup>1</sup>[Zte kZ<sup>o</sup>\_vtK th, th mKj ewa<sup>o</sup>z webtqvM <sup>o</sup>atgi c<sup>o</sup>KwZ I m<sup>o</sup>vebv m<sup>o</sup>u<sup>o</sup>tK<sup>o</sup> i<sup>o</sup>tZB webtqvMKvix<sup>o</sup> i m<sup>o</sup>u<sup>o</sup>Y<sup>o</sup>tc Rvbvtbv nBqWQj Dnvt<sup>o</sup> i t<sup>o</sup>q<sup>t</sup>t D<sup>o</sup> j f<sup>o</sup>vsK c<sup>o</sup>vtbi nvi ewl R<sup>o</sup> j<sup>o</sup>vtfi Aš-Zt c<sup>o</sup>Avk fvMfMi Kg nBte brt

Avi I kZ<sup>o</sup>\_vtK th, D<sup>o</sup> j f<sup>o</sup>vsK w<sup>o</sup>xvš-M<sup>o</sup>h<sup>o</sup>tYi cqZwjj k<sup>o</sup> w<sup>o</sup> tbi g<sup>t</sup>a<sup>o</sup> BDwU gwj KM<sup>t</sup>Yi w<sup>o</sup>KU weZiYce<sup>o</sup>R GZ<sup>o</sup> mspvš-GKwU c<sup>o</sup>Zte<sup>o</sup> b cieZ<sup>o</sup>mvZ w<sup>o</sup> tbi g<sup>t</sup>a<sup>o</sup> Kvgkb, U<sup>o</sup>w÷ I tndvRZKvixi w<sup>o</sup>KU<sup>o</sup> wj L Kwi tZ nBte|]

67| AePq, mw<sup>o</sup>AwZ BZ<sup>o</sup>w<sup>o</sup> |-(1) tKvb <sup>o</sup>atgi j f<sup>o</sup>vsK tNvIYvi c<sup>o</sup>te<sup>o</sup> c<sup>o</sup>Z<sup>o</sup>K wgdP<sup>o</sup>qvj dv<sup>o</sup>U, Dnvi w<sup>o</sup>bix<sup>o</sup>q<sup>o</sup>K<sup>o</sup>t<sup>o</sup> i m<sup>o</sup>tšH vb<sup>o</sup>hvqx, webtqvMfMi µq gj<sup>o</sup> Atc<sup>o</sup>q<sup>o</sup>lv evRi gj<sup>o</sup> Kvgqv hvl qvi Kvi tY D<sup>o</sup>mwZ q<sup>o</sup>wZi Rb<sup>o</sup> c<sup>o</sup>ofk<sup>o</sup>tbi (provisioning) e<sup>o</sup>e<sup>o</sup>v i w<sup>o</sup>Lte, Ges D<sup>o</sup> mw<sup>o</sup>AwZ w<sup>o</sup>Y<sup>o</sup>qi c<sup>o</sup>xwZ wnmvtei UxKvq D<sup>tj</sup> L Kwi te|]

(2) c<sup>o</sup>Z<sup>o</sup>K wgdP<sup>o</sup>qvj dv<sup>o</sup>U Dnvi <sup>o</sup>atgi Avq nBtZ h\_vh\_ Dc<sup>o</sup>thvR<sup>o</sup>tbi gva<sup>o</sup>tg GKwU j f<sup>o</sup>vsK mgZvKiY Znwej m<sup>o</sup>u<sup>o</sup> Kwi te|]

<sup>1</sup> 26 Rp 2003Bs Zwi tL ersj vt<sup>o</sup> k tM<sup>o</sup>tR<sup>o</sup>tU c<sup>o</sup>KmkZ c<sup>o</sup>Avcb Øvi v c<sup>o</sup>Z<sup>o</sup>wcZ nBqvtQ|]

<sup>2</sup> [(3)]

68| w<sup>o</sup>bix<sup>o</sup>q<sup>o</sup>Ki c<sup>o</sup>Zte<sup>o</sup> b|- (1) c<sup>o</sup>Z<sup>o</sup>K wgdP<sup>o</sup>qvj dv<sup>o</sup>U<sup>o</sup> Rb<sup>o</sup> Ggb GKRB w<sup>o</sup>bix<sup>o</sup>q<sup>o</sup>K w<sup>o</sup>hy<sup>o</sup> nBteb w<sup>o</sup>ub U<sup>o</sup>w÷ I m<sup>o</sup>u<sup>o</sup> e<sup>o</sup>e<sup>o</sup>v<sup>o</sup>c<sup>o</sup>tKi w<sup>o</sup>bix<sup>o</sup>q<sup>o</sup>K b<sup>o</sup>tnb|]

(2) w<sup>o</sup>bix<sup>o</sup>q<sup>o</sup>K U<sup>o</sup>w÷ KZ<sup>o</sup>R w<sup>o</sup>hy<sup>o</sup> nBteb|]

(3) w<sup>o</sup>bix<sup>o</sup>q<sup>o</sup>K Securities and Exchange Rules, 1987 tgvZvtE<sup>o</sup> w<sup>o</sup>bix<sup>o</sup>q<sup>o</sup>lv Kv<sup>o</sup>h<sup>o</sup>m<sup>o</sup>u<sup>o</sup>b<sup>o</sup>ce<sup>o</sup>R DnvtZ w<sup>o</sup>t<sup>o</sup> KZ di<sup>o</sup>tg U<sup>o</sup>w÷, m<sup>o</sup>u<sup>o</sup> e<sup>o</sup>e<sup>o</sup>v<sup>o</sup>c<sup>o</sup>K, tndvRZvix I Kvgk<sup>o</sup>tbi w<sup>o</sup>KU Znvi c<sup>o</sup>Zte<sup>o</sup> b tck Kwi teb Ges GB c<sup>o</sup>Zte<sup>o</sup> b wgdP<sup>o</sup>qvj dv<sup>o</sup>U<sup>o</sup> ewl R<sup>o</sup> c<sup>o</sup>Zte<sup>o</sup> tbi Askifc cwi MwYZ nBte| D<sup>o</sup> c<sup>o</sup>Zte<sup>o</sup> t<sup>o</sup>b m<sup>o</sup>u<sup>o</sup> e<sup>o</sup>e<sup>o</sup>v<sup>o</sup>cbv tKv<sup>o</sup>u<sup>o</sup>vb<sup>o</sup> Ges U<sup>o</sup>w÷ i <sup>o</sup>q<sup>o</sup>i <sup>o</sup>w<sup>o</sup>K<sup>o</sup>tZ nBte|]

(4) w<sup>o</sup>bix<sup>o</sup>q<sup>o</sup>Ki c<sup>o</sup>Zte<sup>o</sup> t<sup>o</sup>b, Ab<sup>o</sup>vb<sup>o</sup>t<sup>o</sup> i g<sup>t</sup>a<sup>o</sup>, GB g<sup>o</sup>tg<sup>o</sup>gZvgZ <sup>o</sup>w<sup>o</sup>K<sup>o</sup>tZ nBte th, w<sup>o</sup>Zw<sup>o</sup> Znvi m<sup>o</sup>te<sup>o</sup>Eg Avb I wek<sup>o</sup>µgtZ wnmve w<sup>o</sup>bix<sup>o</sup>q<sup>o</sup>tbi Rb<sup>o</sup> c<sup>o</sup>qvRbxq mKj Z<sup>o</sup> I e<sup>o</sup>vL<sup>o</sup>v cvBqv<sup>o</sup>Qb w<sup>o</sup>Kbv; Ges e<sup>o</sup>vtj Y<sup>o</sup> kxU, ivR<sup>o</sup> wnmve I bM<sup>o</sup> vb c<sup>o</sup>evn weeiYx h<sup>o</sup>v<sup>o</sup>µtg <sup>o</sup>atgi mZ<sup>o</sup> I b<sup>o</sup>vh<sup>o</sup> Aw<sup>o</sup>R Ae<sup>o</sup>v, wnmveKvj xb mg<sup>o</sup>qi NvUw<sup>o</sup> ev D<sup>o</sup>ØE I bM<sup>o</sup> A<sup>o</sup>c<sup>o</sup>evn c<sup>o</sup>k<sup>o</sup> K<sup>o</sup>t<sup>o</sup> w<sup>o</sup>Kbv, Ges GB wewagvj vi wewa 56 Gi c<sup>o</sup>Ag Zdw<sup>o</sup>tj ewY<sup>o</sup> webtqvMfMi evav w<sup>o</sup>t<sup>o</sup>la Ab<sup>o</sup>hvqx <sup>o</sup>atgi A<sup>o</sup>webtqvM Kiv nBqv<sup>o</sup>Q w<sup>o</sup>Kbv;

(5) c<sup>o</sup>qvR<sup>o</sup>t<sup>o</sup>b Kvgkb Securities and Exchange Rules, 1987 tgvZvtE<sup>o</sup> th tKvb wgdP<sup>o</sup>qvj dv<sup>o</sup>U<sup>o</sup> Rb<sup>o</sup> we<sup>o</sup>tkl w<sup>o</sup>bix<sup>o</sup>q<sup>o</sup>K w<sup>o</sup>tqvM Kwi tZ cwi te|]

69| ewl R<sup>o</sup> c<sup>o</sup>Zte<sup>o</sup> b I Dnvi mvi m<sup>o</sup>t<sup>o</sup>q<sup>o</sup>c c<sup>o</sup>Kvk<sup>o</sup>lv|- m<sup>o</sup>sik<sup>o</sup> wnmve ermi mgw<sup>o</sup>ßi cqZwjj k<sup>o</sup> w<sup>o</sup> tbi g<sup>t</sup>a<sup>o</sup> c<sup>o</sup>Z<sup>o</sup>K wgdP<sup>o</sup>qvj dv<sup>o</sup>U<sup>o</sup>

<sup>2</sup> 26 Rp 2003Bs Zwi tL ersj vt<sup>o</sup> k tM<sup>o</sup>tR<sup>o</sup>tU c<sup>o</sup>KmkZ c<sup>o</sup>Avcb Øvi v wej ß Kiv nBqvtQ|]





nBte cwi`kḅ KgRZḂK cwi`kḅ mḁúwKZ KvrR mePZK  
mñthwMZv c0vb Kiv|

78| Kugkḁbi wḁKU c0Zte`b`wLj|-cwi`kḅ KgRZḂcwi`kḅ tkḁl  
h\_v kxN0mḁḂ Kugkḁbi wḁKU cwi`kḅ c0Zte`b`wLj Kwi te|

79| cwi`kḅ c0Zte`b weḁPbv I Z`vbḁvqx e`e`v MḁY|- Kugkb weḁa  
78 Gi Aaxb`wLj KZ cwi`kḅ c0Zte`b weḁPbv Kwi te Ges  
DnvḁZ Dḁj wEz weḁq mḁúḁK`c0Zte`b c0Ḃi wḁk w`ḁbi gḁa`  
c0ḁvRḁb msuké- e`wḁḁK AewḁZ Kwi te Ges cwi`kḅ KgRZḂ  
mḁcwiḁḁki wḁwEḁZ Kugkb KZḂ tKvb e`e`v MḁḁYi cḁe`Dḁ  
e`wḁḁK e`wḁḁMZ i`bvḁxi mñthwM`vb Kwi te|

80| wḁixḂK wḁḁqvM|- (1) weḁa 78 Gi Aaxb cwi`kḅ KgRZḂ  
`wLj KZ c0Zte`ḁbi cwiḁc0ḁḁḁZ c0ḁvRḁb nBḁj tKvb wḁDPḁqvj  
dv0, Uḁwḁ, mḁú` e`e`vcK A\_ev ḁndvRZKvixi wḁmve ein ev  
Ab`vb` weḁq Z`š-Kwi evi Rb` Kugkb GK ev GKwḁK wḁixḂK  
wḁḁqvM Kwi ḁZ cwi te|

(2) Dc-weḁa (1) Gi Aaxb wḁḁqvM c0Ḃ wḁixḂK weḁa 75 G ewYḂ  
cwi`kḅ KgRZḂ mḁvb ḂḁḁvZvi AwḁKvix nBḁeb Ges GB  
weḁai Aaxb Z`ḁḁḁ tḁḁḁḁ msuké- wḁDPḁqvj dv0, Uḁwḁ,  
mḁú` e`e`vcK ev ḁndvRZKvix Ges Dnvḁi msuké-  
KgPvi xMY weḁa 77 G ewYḂ`wḁqZi`cḁj ḁb eva`\_wḁk te|

GKv`k Aa`vq  
kw̄-

81| weḁai weḁvb mḁḁ wḁḁ`R wḁmḁte MY` KiY|- <sup>1</sup>[GB weḁagḁj vq  
Dḁj wEz cwi`cḁj bḁq weḁvb mḁḁ wḁwKDwi wJR I G` ḁPḁ Kugkb  
AvBb, 1993 ḁḁvZḁteK c0E wḁḁ`R ev Avḁ`k cwi`cḁj b wḁmḁte  
MY` nBḁet

Zḁte kZ`\_vḁK th, Kugkb, GB weḁagḁj vi Aaxb mḁq mḁq Ab`  
tKvb Avḁ`k ev wḁḁ`R I Rvix Kwi ḁZ cwi te|

82| kw̄-I Dnvi Kvi Y|- (1) th tKn-

(K) GB weḁagḁj vi Aaxb wḁbe0b gḁḁḁi tKvb kZ`gḁwḁbq  
Pḁj ḁZ e`\_ḁBḁj ; A\_ev

(L) AvBb I GB weḁagḁj vi tKvb weḁvb j sNb Kwi ḁj ;

Dc-weḁa (2) G ewYḂ th tKvb kw̄-Zvni c0Z  
Avḁi wḁcZ nBḁe|

(2) Dc-weḁa (1) Abḁḁvqx th mKj kw̄-Avḁi vc Kiv hvBḁe Zvni  
wḁgḁḁc, h\_vt-

(K) AvBb 0vi v wḁaḁi Z Rwi gḁvb I kw̄-;

(L) GKwU wḁw`0 ḁḁḁḁḁ i Rb` wḁbe0b`wMZKiY, hvni GK  
ermḁi i AwḁK nBḁebv;

(M) wḁbe0b ewZj ;

(N) Ab` tKvb`ḁg MḁḁY wḁḁl avÁv;

(O) tKvb wḁDPḁqvj dvḁ0i Rb` Uḁwḁ, mḁú` e`e`vcK ev  
ḁndvRZKvix wḁmḁte Kvr Kwi evi wḁḁl avÁv; Ges

(P) Ab` tKvb wḁDPḁqvj dv0 MVḁb wḁḁl avÁv|

83| wḁDPḁqvj dvḁ0i wḁbe0b`wMZKiY|- tKvb wḁDPḁqvj dvḁ0i  
wḁbe0b`wMZKiḁYi kw̄-Avḁi vc Kiv nBḁe, hw̄-

<sup>1</sup> Gwḁj 5, 2006Bs Zwi ḁl Eḁsj vḁ`k ḁḁḁRḁU cKwḁkZ ḁbḁwḁḁḁKkb 0vi c0Z`wḁcZ nBḁḁḁ0|



Kwi teb Ges D<sup>3</sup> cōZte`tb cōweZ kw̄-I kw̄-cōv̄tbi w̄f̄w̄É I thšw̄<sup>3</sup>KZv D̄tj Ł-Kwi teb|

87| KviY`k̄f̄v̄v̄ t̄b̄w̄Uk I Av̄t`k|- (1) Z`šKvix KḡR̄Z̄f̄ cōZte`b cōw̄Bi ci Kugkb Dnv wetePbv Kwi te Ges ms̄k̄é-ēw̄<sup>3</sup>i cōZ Z`š-Kvix KḡR̄Z̄f̄ m̄p̄w̄i kKZ kw̄-tKb Av̄t̄ivc Kiv nBte bv Dnvi KviY`k̄f̄bvi Rb̄ D<sup>3</sup> ēw̄<sup>3</sup>t̄K t̄b̄w̄Uk cōvb Kwi te|

(2) Dc-wewa (1) Gi Aaxb KviY`k̄f̄v̄v̄ t̄b̄w̄Uk cōw̄Bi GKk w̄t̄bi ḡt̄a` ms̄k̄é-ugDP`p̄vj dv̄Ū, D̄t̄v̄<sup>3</sup>v, Ūw̄÷, m̄áú` ēe`vcK ev t̄ndvRZKvix Kugk̄t̄bi w̄bKU Dnvi Reve cōvb Kwi te|

(3) Dc-wewa (2) Gi Aaxb KviY`k̄f̄v̄v̄ t̄b̄w̄Uk̄i Reve cōw̄Bi w̄t̄k w̄t̄bi ḡt̄a` Kugkb Dnvi wetePbv Ab̄h̄v̄q̄x h̄t̄\_vch̄p̄ Av̄t`k cōvb Kwi te Ges ms̄k̄é-ugDP`p̄vj dv̄Ū, D̄t̄v̄<sup>3</sup>v, Ūw̄÷, m̄áú` ēe`vcK ev t̄ndvRZKvix̄t̄K Dnvi Kuc cōvb Kwi te|

(4) Dc-wewa (3) Gi Aaxb cōÉ Av̄t`k`-q̄sm̄áúȲ<sup>3</sup>nBte Ges Dnv̄t̄Z D<sup>3</sup>i f̄c Av̄t`k cōv̄tbi thšw̄<sup>3</sup>KZv I KviYmḡt̄ni D̄tj Ł-w̄k̄te|

88| ugDP`p̄vj dv̄t̄Ūi wbeÜb`w̄MZ I em̄Zj Kivi djvdj|- (1) t̄Kvb ugDP`p̄vj dv̄t̄Ūi wbeÜb`w̄MZ Kiv nBtj`w̄MZKvj x̄b t̄gq̄v̄t` D<sup>3</sup> dv̄Ū Zrm̄áúw̄K̄Z hveZxq KḡR̄v̄Ū cwi Pvj bv nBt̄Z wei Z\_w̄k̄te|

(2) t̄Kvb ugDP`p̄vj dv̄t̄Ūi wbeÜb em̄Zj Kiv nBtj em̄Zj nBevi Zwi L nBt̄Z D<sup>3</sup> dv̄Ū Zrm̄áúw̄K̄Z m̄Kj c̄K̄vi KivRKḡ<sup>3</sup> t̄j b̄t`b nBt̄Z wei Z\_w̄k̄te|

89| w̄MZ I em̄Zj Av̄t`k Let̄i i KvM̄t̄R c̄K̄vk|- wewa 83 I 84 Gi Aaxb cōÉ t̄Kvb w̄MZ ev em̄Zj Av̄t`k Kugkb KZ̄R̄ b̄b̄c̄t̄<sup>3</sup> `β̄w̄U RvZxq`w̄bK Let̄i i KvM̄t̄R c̄K̄vk Kwi t̄Z nBte|

90| Avcxj|- Kugk̄t̄bi t̄Kvb Av̄t`t̄k t̄Kvb ēw̄<sup>3</sup> ms̄<sup>3</sup>ā nBt̄j w̄Zw̄b Kugk̄t̄bi w̄bKU w̄m̄w̄KDwi w̄JR I G. t̄P̄A Kugkb (Avcxj) cōeavbgvj v, 1995 Ab̄h̄v̄q̄x Avcxj Kwi t̄Z cwi teb|

91| i w̄nZ KiY I t̄ndvRZ|- (1) w̄m̄w̄KDwi w̄JR I G. t̄P̄A Kugkb (ugDP`p̄vj dv̄Ū) cōeavbgvj v, 1997 GZ̄ŵv̄i i w̄nZ Kiv nBj |

<sup>1</sup>[(2) Ab̄j̄f̄c i w̄nZKiY m̄t̄Éj, i w̄nZ cōeavbgvj vi Aaxb, w̄Ksev Bnvi c̄t̄e<sup>3</sup>Bm̄<sup>3</sup>KZ t̄Kvb ugDP`p̄vj dv̄Ū, GZ`ms̄μv̄š-KZ t̄Kvb KvR Kḡ<sup>3</sup>M̄pxZ t̄Kvb ēe`v, ḡĀj KZ t̄Kvb wbeÜb ev cōÉ t̄Kvb Ab̄t̄gv̄`b GB wewagvj vi Aaxb Bm̄<sup>3</sup>KZ, KZ, M̄pxZ, ḡĀj KZ ev cōÉ ewj qv MY` nBte|]

<sup>1</sup> 26 R̄p̄ 2003Bs Zwi t̄L esj v̄t`k t̄M̄t̄R̄t̄U Rvi xKZ c̄Āvc̄b ŵvi v cōZ`w̄cZ nBq̄t̄Q|

cŭ\_g Zdwmj

[weua 2(1)(V) `ðe`]

dig ciþbi wbt`Rvej x

1. `iLv`Kvi x Aek`B GKwJ cY%2 `iLv`-h\_vh\_ mnvqK cŭvYw` mn Kugkþbi wBKU`wLj Kwiþeb|
2. j`ŕi` i wLþZ nBte th, GB `iLv`-hvrvtZ weuagj vi mwnZ mvgÄm` i wLqv ciY Kiv nq|
3. wbeÜþbi Rb` `iLv`-þKej gvĭ meþtk cY%2 nBtj weþPbv Kiv nBte|
4. DEi gvj v UvBc/Qvcvi Aŕiþi nBtZ nBte|
5. þh mKj Z` we`wi Zfvte Dþj E-KwiþZ nBte Zvrv c\_K KVMþR wj wLqv `iLv`þ mwnZ mshyþ Kiv hvBte|
6. `iLv`þ cŭZ cŭvq Aek`B `ŕi` i I mxj tgvni hyþ nBte Ges mgj q `ŕi` i gj nBtZ nBte|

digmgŕ

dig-ŔKŔ

[weua 4 `ðe`]

wgDPþqvj dvtŬi wbeÜþbi `iLv`-

1. wgDPþqvj dvtŬi bvg-----
2. Dþ` 3v/Dþ` 3vMþYi bvg-----
3. wbeÜxKZ Awdm/thvMþhvþMi wKvbn  
tUwj þdvb bs  
B-þgBj bs  
d`v- bs
4. hvrv i mwnZ thvMþhvM KwiþZ nBte Zrvvi bvg
5. Dþ` 3v þKv`uvbv/msweuæx ms`v nBtj Dnv wBMwgZ  
KiþYi/msweuæx nI qvi Zwi L I `vb-----
6. Dþ` 3vi Dþi k` (msN `ŕi K I msN wj wC/msukŕ-AvBb Gi Kwc  
mshyþ KwiþZ nBte)
7. gj ab KvWþgv I tkqvi tnwi s-Gi aib
8. Dþ` v3vi wbxŕK I e`vsKviþ` i bvg I wKvbn
9. Dþ` v3v ev Dnvi þKvb cwj Pvj K FY tLj vcx wKbv? nBtj cY©  
weeiY
10. Uþ÷ `wj j Kugkb KZŕ Abþgvw` Z wKbv? (Uþ÷ `wj j mshyþ  
KwiþZ nBte)
11. Uþ÷ i bvg I GB weuagj vi Aarb wbeÜþbi bþf I Zwi L  
(wbtqvMcĭ I wbeÜþbi Kwc mshyþ KwiþZ nBte)
12. m`ú` e`e`vcþKi bvg I GB weuagj vi Aarb wbeÜþbi bþf I  
Zwi L (wbtqvMcĭ I wbeÜþbi Kwc mshyþ KwiþZ nBte)
13. þndvRZKvixi bvg I GB weuagj vi Aarb wbeÜþbi bþf I Zwi L  
(wbtqvMcĭ I wbeÜþbi Kwc mshyþ KwiþZ nBte)

wgDPþqvj dvtŬi cþŕi Avte`bKvixi bvg, `ŕi` i I  
 mxj ----- Zwi L -----  
 `vb -----

dig-0L0

{weva 18 `be"}

Uhw÷ wnmvte wbeÜtbi `iLv-

1. Uhw÷ i bvg-----
2. wbeÜxKZ Awdm/thvMvthvMi wKvbr  
tUwj tdrv bs  
B-tgBj bs  
d"v- bs
3. hvnvi mwnZ thvMvthvM Kwi tZ nBte Zvnvi bvg
4. wBMvgZ Ki tYi/msweae× nI qvi Zwi L I `vb
5. Uhw÷ i Df"i k" (msN `vi K I msN wj wC/mswKé- AvBb Gi Kuc  
mshy³ Kwi tZ nBte)
6. gj ab KVVtgv I tkqvi tnwi s-Gi aiY
7. Uhw÷ i wbx¶K I e"svKvfi i bvg I wKvbr (c0hvR" t¶¶t¶)
8. Uhw÷ ev Dnvi tKvb cwi Pvj K FY tLj wC wKbv? nBtj cY¶eeiY
9. Uhw÷ ev Dnvi tKvb cwi Pvj K tKvb wgDPzqvj dvtÜi Df"v³v,  
máú` e"vcK, tndvRZKvix, ÷K wWjvi, ÷K teiKvi, gvtP¶  
e"svKvi I tcvU®tdvwj I wKbv ev Dnvt`i tKvb cwi Pvj K ev  
Dnvt`i Aaxb` tKvb tKvavúvbx ev c0Zövþbi cwi Pvj K ev Dnvt`i  
mwnZ tKvbfvte máúwKZ wKbv? nBtj we"wi Z Dtj E-Ki "b|
10. Uhw÷ i cávb wbe¶x KgRZ¶ bvg I AwL\_R tmevi t¶¶t¶  
AwfÁZvi tgqv` (weeiY w` tZ nBte)
11. Ab"vb" gL" KgRZ¶ bvg I thvM"Zvi weeiY
12. mvsMVwbK KVVtgv
13. tmev c0vþbi Rþb" c0qvRbxq mvrmi Ávtgi weeiY

Uhw÷ i ct¶¶ Avte`bKvixi bvg, `¶¶i I  
 mxj -----  
 Zwi L-----  
 `vb-----

dig-0M0

{weva 26 `be"}

máú` e"vcK wnmvte wbeÜtbi `iLv-

1. máú` e"vcK i bvg-----
2. wbeÜxKZ Awdm/thvMvthvMi wKvbr  
tUwj tdrv bs  
B-tgBj bs  
d"v- bs
3. hvnvi mwnZ thvMvthvM Kwi tZ nBte Zvnvi bvg
4. wBMvgZ Ki tYi/msweae× nI qvi Zwi L I `vb
5. máú` e"vcK i Df"i k" (msN `vi K I msN wj wC/mswKé- AvBb  
Gi Kuc mshy³ Kwi tZ nBte)
6. gj ab KVVtgv I tkqvi tnwi s-Gi aiY
7. máú` e"vcK i wbx¶K I e"svKvfi i bvg I wKvbr
8. máú` e"vcK ev Dnvi tKvb cwi Pvj K FY tLj wC wKbv? nBtj  
cY¶eeiY|
9. máú` e"vcK I máú` e"vcK i tKvb cwi Pvj K tKvb  
wgDPzqvj dvtÜi Df"v³v, Uhw÷, tndvRZKvix, ÷K wWjvi, ÷K  
teiKvi, gvtP¶ e"svKvi I tcvU®tdvwj I gvtbRvi wKbv ev Dnvt`i  
mwnZ Ab" tKvbfvte máúwKZ wKbv? nBtj we"wi Z Dtj E-Ki "b|
10. máú` e"vcK i cávb wbe¶x KgRZ¶ bvg I AwL\_R tmevi  
t¶¶t¶ AwfÁZvi tgqv` (weeiY w` tZ nBte)
11. máú` e"vcK i cwi Pvj K t`i bvg, AwfÁZv, w¶¶wMZ thvM"Zv  
Ges tckv
12. Ab"vb" gL" KgRZ¶ i bvg I thvM"Zvi weeiY
13. mvsMVwbK KVVtgv

- 14. tmev c0 v#bi R#b" c0qvRbxq mvRmi Avtgi weeiY
- 15. mn#hvMx ms`v, tKv#uvbx Ges mveimwWqvixmg#ni cwi Pvj Ke#` i  
bvg I wKvbx
- 16. m#u` e`e`vc#Ki weMZ wZb erm#i i wbiw#Z wnmve weeiYx  
(c0hvM` t#t#t)

m#u` e`e`vc#Ki c#t# Avte`bKvixi bvg, `#i i I  
mxj ----- Zwi L-----  
`vb-----

di g-0N0  
[weva 35 `#e`]  
#ndvRZKvix wnmvte wbeU#bi `i Lv`-

- 1. #ndvRZKvixi bvg-----
- 2. wbeUxKZ Awdm/thvMv#hv#Mi wKvbx  
tUwj t#vb bs  
B-#gBj bs  
d`v- bs
- 3. hvni mwnZ thvMv#hvM KwitZ nB#e Zvni bvg
- 4. wbmvgZ KitiYi/msweae# nI qvi Zwi L I `vb
- 5. #ndvRZKvixi D#i`k" (msN `#i K I msN wj w/m#k#-AvBb Gi  
Kw msh# KwitZ nB#e)
- 6. gj ab KvV#gv I #kqvi trwi s-Gi aiY
- 7. #ndvRZKvixi wbiw#K I e`vsKv#i i bvg I wKvbx
- 8. #ndvRZKvix ev Dvni tKvb cwi Pvj K FY tLj w# wKbv? nB#j cY#  
weeiY
- 9. #ndvRZKvix ev #ndvRZKvixi tKvb cwi Pvj K tKvb w#DP#qvj  
dv#Ui D#`v#v, U#w#, m#u` e`e`vcK, #K wWjvi, #K t#Kvi,  
gv#P# e`vsKvi I tcvU#tdw# I gv#bRvi wKbv ev Dv#`i Aaxb`  
tKvb tKv#uvbx ev c0Z0v#bi cwi Pvj K ev Dv#`i mwnZ  
Ab`tKvfv#te m#u`wK# wKbv? nB#j we`wi Z D#j #Ki`b|
- 10. #ndvRZKvixi c#vb wbe#x KgRZ# bvg I Avw\_# t#t#t  
Avf#Zvi tgqv` (weeiY w`tZ nB#e)
- 11. Ab`vb`gL` KgRZ# bvg I thvM`Zvi weeiY
- 12. mvsMv#bK KvV#gv
- 13. tmev c0 v#bi R#b" c0qvRbxq mvRmi Avtgi weeiY  
#ndvRZKvixi c#t# Avte`bKvixi bvg, `#i i I  
mxj -----  
Zwi L-----  
`vb-----

dig- 000

[weva 10(2), 20(2), 28(2) I 37(2) `be`]

mmKDwi wUR I G. pA Kugkb

wgDPzqwj dvU/Uw÷/máú` e`e`vcK/tndvRZKvi x wbeÜb mviUc†KU  
wbeÜb tKvW bs Zvwi L-----

mmKDwi wUR I G. pA Kugkb (wgDPzqwj dvU) wevagyj v, 2001 Gi  
weva 10(2)/20(2)/28(2)/37(2) Gi weavb tgvZvteK mmKDwi wUR I  
G. pA Kugkb ----- tK GKwU wgDPzqwj dvU/Uw÷/máú`  
e`e`vcK/tndvRZKvi x wnmvte wbeÜb Kwi qv AĪ wbeÜb mviUc†KU cŰ vb  
Kwi j |

mmKDwi wUR I G. pA Kugktbi c†¶

-----  
¶Igzv cŰB KgRZ¶ bvg, ¶¶i I mxj

wŰZxq Zdimj

[weva 15(4) `be`]

UŰ÷ `wj tji welqe`

UŰ÷ `wj tji wbtav<sup>3</sup> welqmg¶ni D†j L\_wK†Z nBte, h\_vt-

1. (K) UŰ÷ wewbtqvM D†††k` tKvb wmxvš-MŰY cŰ¶qvq AskMŰY  
Kwi teb bv |  
(L) UŰ÷ Ab` th tKvb tKvavvb, cŰZövb, Aw\_R ga`eZx¶ms`v ev  
tKvb K†c¶†iU ms`vq cwi Pvj K, Askx`vi, A\_ev Ab` tKvb  
c†` \_wKevi msukŰZvi K\_v Aek`B Kugkb†K AewZ  
Kwi teb |
2. UŰ÷ wgDPzqwj dv†Üi `xgmg¶ni mKj gj abx máú` Zvrv†` i  
ZÉyav†b i wLteb Ges BDwbU gwij K†`i c†¶ Zvrv ŰAwŰ  
e`e`vax†b i wLteb |
3. BDwbU gwij K†`i UŰ÷ máúwÉ†Z tKej gvĪ msukŰ-`x†g Zvrv†` i  
e`w<sup>3</sup>MZ gwij Kvb Ab†vqx tebwclumqvj BvU†i ÷ \_wKte |
4. BDwbU gwij K†`i `†\_KvR Kiv UŰ÷ M†Yi `wqZj nBte |
5. UŰ÷ BDwbU gwij K†`i Z\_ mieivn ev Z\_ mieiv†ni e`e`v  
wvŰŰZ Kwi teb |
6. máú` e`e`vc†K D†`v<sup>3</sup> `qs wbtqvM Kwi teb bv UŰ÷ wbtqvM  
Kwi teb |
7. UŰ÷ `x†gi AbK†j cŰ`q th tKvb Avq cŰB, Ges UŰ÷ wnmvte  
BDwbU gwij K†`i c†¶ cŰB th tKvb Avq Pw<sup>3</sup>cĪ I weva  
Ab†vqx nB†Z†Q wKbv Zvrv Z`vi†Ki `wqZj MŰY Kwi te |
8. UŰ÷ máúwÉ†Z Kvn†iv `vqex tKvb máú` MŰY Kiv nBte bv ev  
Ggb tKvb máú` MŰY Kiv nBte bv hvni gva†g Amxg `vq MŰY  
Kiv nq |
9. UŰ÷ `wj tji D†j L\_wKte th, wgDPzqwj dv†Üi wbi x¶K máú`  
e`e`vc†Ki I UŰ÷ i wbi ¶xK nB†Z c\_wK nBte |
10. UŰ÷ i UŰ÷ wcl |
11. Kugktbi ce††gv`b e`wZ†i†K UŰ÷ Pw<sup>3</sup>cĪ† tKvbi†c m†kvabx  
Avbv hvBte bv |
12. UŰ÷ Acvvi†Yi Rb` Kugktbi ce††gv`b cŰqvRb nBte |

ZZxq Zclwj

[weia 24(5) `be`]

weibtoqM e`e`vcbv Pw<sup>3</sup> i weiqe`

m<sup>3</sup>u` e`e`vcK i `vqZ; I KZ<sup>3</sup> m<sup>3</sup>ij Z weibtoqM e`e`vcbv Pw<sup>3</sup> i wbgg I kZ<sup>3</sup>ej x wbtæ D; Kiv nBj t

1. Kugk;bi ceftgv` b;tg D;`v<sup>3</sup>v A\_ev U<sup>3</sup>÷ KZ<sup>3</sup> weibtoqM m<sup>3</sup>u` e`e`vcK U<sup>3</sup>÷ i Ab;g<sup>w</sup> Z wgdP;qvj dv;Ui weifbe`ag cwi P;v bv Ges U<sup>3</sup>÷ Pw<sup>3</sup>c<sup>1</sup> I weia Ab;vqx weifbe`atgi Znej cwi P;v bv Kwi te|
2. weia 33 G ewY<sup>2</sup> m<sup>3</sup>u` e`e`vcK i `vq `vqZ; Qvov I D;`v<sup>3</sup>v I U<sup>3</sup>÷ i m;vZ m<sup>3</sup>uZi wfiE;Z `atgi AvKvi, D;I k, aiY, c;vi c<sup>1</sup> c<sup>1</sup>Z I Z<sup>3</sup>4b` Kugk;bi m<sup>3</sup>uZ M;Y, `atgi BDubU mb` Bmj, weibtoqM tcvU<sup>3</sup>clw; I MVb I Dnvi e`e`vcbv/cwi P;v bv, bxU m<sup>3</sup>u` gj` (NAV) wba;Y, Aw<sup>3</sup>R I Ab`v` c;Zte`b c<sup>1</sup>Z, mieivn I Dc`vcb msp;vš-Kvh<sup>3</sup>ej x e`wZ;ik m<sup>3</sup>u` e`e`vcK Ab` tKvb KvR U<sup>3</sup>÷ I Kugk;bi ceftgv` b e`wZ;ik M;Y ev cwi P;v bv Kwi ;Z cwi te bv|
3. m<sup>3</sup>u` e`e`vcK U<sup>3</sup>÷ `wj j Ges weag;v Ab;vqx weifbe`atgi Znej weibtoqM Kwi te|
4. m<sup>3</sup>u` e`e`vcK `ag m<sup>3</sup>u;` i Ggb tKvb Ask `vq<sup>x</sup> Kwi te bv ev Ggb tKvb m<sup>3</sup>u` M;Y Kwi te bv hvnvi `vq Am;g|
5. m<sup>3</sup>u` e`e`vcK weia cwi c;K tKvb KgRvU, tgqv` x FY ev w;DqZv c;vb Kwi te bv|
6. m<sup>3</sup>u` e`e`vcK, Dnvi tKvb KgRZ<sup>3</sup> A\_ev gtbvbxZ tKvb e`w<sup>3</sup> KZ<sup>3</sup> tKvb ;wZ A\_ev Aw<sup>3</sup>R e`q msNwZ nB; U<sup>3</sup>÷ m<sup>3</sup>u;E` v;v Zvov c;Y Kiv hvB;te bv|
7. m<sup>3</sup>u` e`e`vcK w;DqZv c;vb Kwi te th, tKvb BDubU gv;v K, RbMb, msev`c<sup>1</sup> ev m<sup>3</sup>ve` gt`t; i Kv;Q thvM;thv;Mi D;I k` Av;e`bc<sup>1</sup>, we;g c;ve tNvI Yv ( ` i ev B; m<sup>3</sup>u;K<sup>2</sup> tNvI Yv

e`wZ) weAvcb, w;tcvU<sup>3</sup>ev Ab` tKvb gv`Z `e` U<sup>3</sup>÷ i w;wLZ ceftgv` b Qvov mieivn Kwi te bv Ges ZvovZ Ggb tKvb weeiY \_w;Kte bv hvnvi U<sup>3</sup>÷ `wj j ev Ab;g<sup>w</sup> Z `atgi m;v; msMwZw;vxb|

8. m<sup>3</sup>u` e`e`vcK weifbe`atgi c;v;g gj` I bxU m<sup>3</sup>u` gj` Ges Dnv w;Y;qi c<sup>x</sup>wZ U<sup>3</sup>÷ I Kugkb KZ<sup>3</sup> wba;w; Z mgqv;vqx weibtoqMKvi;` i AevnZ Kwi te|
9. m<sup>3</sup>u` e`e`vcK v;v cwi P;v Z wgdP;qvj dv;Ui weifbe`ag cwi P;v bv m<sup>3</sup>u;K<sup>2</sup> Z, U<sup>3</sup>÷ i Pw<sup>3</sup>v Ab;vqx ZrKZ<sup>3</sup> w;v; v mg;g c;vb Kwi te hvnviZ c;v;w;Z nq th m<sup>3</sup>u` e`e`vcK U<sup>3</sup>÷ `wj j I weia Ab;vqx KvR Kwi ;Z;Q|
10. m<sup>3</sup>u` e`e`vcK U<sup>3</sup>÷ I Kugk;bi w;KU wgdP;qvj dv;U `atgi KgRvU m<sup>3</sup>u;K<sup>2</sup> ;g;v;K c;Zte`b A\_ev Kugkb ev U<sup>3</sup>÷ i Pw<sup>3</sup>v ;gvZ;teK ga`eZ;mg;g; c;Zte`b `wLj Kwi te|
11. Kugk;bi ceftgv` b;tg U<sup>3</sup>÷ weia Ab;vqx tKvb w;v; v Kvi ;Yi wfiE;Z m<sup>3</sup>u` e`e`vcK;K ei Lv`-Kwi evi Aw;Kvi m;v; ;Y K;|

PZL ©Zdvmj

[weia 43(2) `ðe`]

weÁvcb wbgvej x

1. weÁvcb nBte mZ`wbô, b`vh` I `úó Ges ZvntZ AmZ` ev weáwš-Ki tKvb weewZ, avi Yv ev Abgyb \_wKte bv|
2. tKvb weÁvcbtK weáwšgj K ewj qv AwfwnZ Kiv nBte, hw` -  
(K) DntZ tKvb AZxZ KvRKtg® AmZ` wPÎ cðvb Kiv nq A\_ev Ggbfvte DntK wPÎwqZ Kiv nq hrvntZ gtb nBte th AZxtZi tKvb mvdj` ev Avq fivel`tZi jvf Kiv nBte;  
(L) DntZ wgdPiqj dvÛi tKvb `xtg webtqvM A\_ev tKvb BDwbÛi gwj Kvbvi gbdv ev jvtfi weitYi mnZ D³ `xg ev BDwbÛi SpK mæúwKZ weitYi Dtg E-bv \_vtK|
3. weÁvcb Ggbfvte web`-Kiv nBtebv hrvntZ webtqvMKvixi Ávb ev AwfÁZvnbZvi mthvM wbgv ZvntK tkvb Kiv hvBte, Kwí Mix I AvBb mæúwKZ RwJj kã Ges `tePa` fvlvi e`vcK e`envi Ges gvÎwZwi³ eYðv hrvn webtqvMKvixi`i weáwš-Kwi tZ cvti eRð Kwí tZ nBte|
4. weÁvcb Ggb tKvb Z\_` \_wKte bv hvni h\_v\_Zv wbi`cb AwbfPthvM` I Abgyb wbfP nBte|
5. weÁvcb GK Znietj i mnZ Ab` Znietj i `úó ev A`úófvte Zj bv Kiv nBte bv hw` bv D³ Zj bv b`vh` nq Ges cðmswMK Z\_`vej x weÁvcb Dtg E\_vtK|
6. wgdPiqj dvÛi mKj weÁvcb Dtg`v³v, Uthv, mæú` e`e`vcK Ges tndvRZKvixi bvg Ašf® \_wKtZ nBte Ges Zvnt`i AvBbMZ ghv®v, mxwZ `wqZi Ges cðZ`tki mnZ cðZ`tki AvBbMZ Ges weifbæ KvR, `wqZi I KZ® RwbZ (wfbZv) cwi `vi fvte Dtg E\_wKte|

7. hw` tKvb weÁvcb GKwU wgdPiqj dvÛ mæte` webtqvMKvixi` i jfvstki wbgvnti i wðqZv t`q Zvnt nBtj Hifc wðqZvi AbKtj MpxZ e`e`v ev mæút`i weei Y cðvY Kwí tZ nBte|
8. hw` tKvb eZgvb wgdPiqj dvÛ weÁvcb Dnti AZxZ Kvhøjx Zuj qv atj tmtqj t jfvstki nvi wbi`cYi cxwZ Dtg E-Kwí Z nBte Ges GBifc weewZ w`tZ nBte th GBifc Z\_` fivel`r djvdtj i tKvb mPK bth Ges Zvnt Ab`vb` webtqvM i mnZ Zj bv Kwí evi wfwE wnmvte cwi MwYZ nBte bv|





9. †Kvb `xtgi c0\_wgK Bmj e`q H `ag KZK msMpxZ Znwejt i kZKiv cuP fv†Mi tekx nBte bv, hvi c0\_wj Z LvZ I qvix wefvRb c0†c0v†m D†j E-Kwi †Z nBte|

<sup>1</sup>[10. 1 nB†Z 9 Ab†Q† i †Kvb weiq ¶baebv Kwi qv, Znwejt i c0\_wgK Bmj e`q Ovov tgvU e`q unmve et†l P mvBwinK MocoZv bxU m†ú†` i kZKiv Pvi fv†Mi tekx PvRQKiv hvBte bv|]

I ô Zdımj

[weva 69 `ðe`]

wgDP†qij dv†Ui

ewil R c0Zte`b

1. ewil R c0Zte`b †b w†æv<sup>3</sup> weiqmgn AŠF<sup>8</sup> \_wik†et-
  - (K) Znwejt i weifbe`ag cwi Pvj bv, H ermti i tgvU Znwejt Ges Znwejt i fwe†r KgmPx mspvš-U†w÷ i c0Zte`b|
  - (L) GB Zdımjt i 2,3 I 4 Ab†Q† i mınZ mvgÄm`cY`e`vj vY kxU, i vR`unmve Ges bM`vb c0vn weei Yx|
  - (M) GB Zdımjt i 5 Ab†Q` Ab†vqx wbi x¶††Ki c0Zte`b|
  - (N) wbgewYZ we†q U†w÷ i msw¶B weei Y-
    - (A) U†w÷ i `wqZj I KZ@`;
    - (Av) c0ZwU `xtgi we†tqvM D††k`;
    - (B) `xtgi we†tqvM wfvE I bxwZ;
    - (C) `ag hı` Avsıkk ev m†úY¶†c tkqvi, eU, wWteÁvi Ges Ab` `ag ev wmwKDwi wU†Z we†tqv†Mi AbgvZ †`q th\_wj i `†i nrmeyx N†U Zvrv nB†j, wbg†fc weewZ 0BDw†Ui `vg I cwi†kwaZe` gj` Ges Drv nB†Z j ä Av†q we†tqv†Mi evRvi g†j`i DVvbgvi mınZ nrm-eyx NwU†e0|
  - (O) GB Zdımjt i 6 Ab†Q` Ab†vqx BDwU c0Z c0mswMK cwi msL`v†bi weei Y|
  - (P) wbg†fc weewZ†-
 

0eZ0vb I m†e` BDwU gvij K/we†tqvMKvi xMY wj wLZ Av†e`†bi wfvE†Z U†÷ Pw<sup>3</sup>c†, ewil R c0Zte`b Ges msıke` `xtgi we†qe`msM0h Kwi †Z cwi †eb0|

<sup>1</sup> 26 Rp 2003Bs Zwi †Lewj v†`k †M†R†U Rvi xKZ c0Avcb 0vi v c0Z`wcz nBq†Q|

2. e'vtj Y kxtU wbtqM<sup>3</sup> wcl qmgn Ašf<sup>3</sup> \_wKte t-
- (K) e'vtj Y kxtU ^atgi m'au` I `vqt` bvi ^ag wfwEK weei Y \_wKte| GB weei tY AĪ Zdwmtj i msthvRbx 1K Ges 1L-G Dvj wEz Z` \_wKte| GB weei tY Ab`vb` wKQj gta` wwbttqM gj`vqtb i wmwve bwxZ Ges Ab`vb` „i“Zcy<sup>3</sup> wcl q`wj cKvk Kiv nBte|
- (L) wwbttqM hw` μqgtj` ev wj wLZ gj`gvtb Kiv nq Zvrv nBtj c0Z`K cKvi wwbttqM i mvgw0K evRvi gj` c`Kfvte wbgfvtM Dtj E Kwi tZ nBte; thgb, BKBU, tkqvi, AM0aKvi h3 tkqvi, ^KZ ÷K G· tPtÄ Zwj Kv f3 i fcvštthwM wWteÄvi, ^KZ ÷K G· tPtÄ Zwj Kv f3 Ges e`w3MZfvte c0E (placed) AifcvštthwM wWteÄvi ev eU|
- (M) e'vtj Y mxtU c0Z`K cKvi wwbttqM i tqtĪ wbw`E wwbttqM i mvgw0K Pj wZ gj` I evRvi gj` Dtj E Kwi tZ nBte| (wbw`E A\_°Ggb tKvb wwbttqM hrvv nBtZ wgdPzqvj dvt0i wmwve eĪP tkl chS-`B ermti i tekx mgq awi qv mj` ev j f`vsk wmwvte wKQb c0B NtU bvB|)
- (N) e'vtj Y kxtU wbw`E wwbttqM i gj` NvUwZ/ŋwzi mivÄwZ Dtj E Kwi tZ nBte|
- (O) e'vtj Y kxtU wmwve el`tkĪ BDwBU c0Z bXU m'au` ggtj` i Dtj E \_wKte|
- (P) e'vtj Y kxtU c0ZwU wcl tqi wcl xZ ce0Zx<sup>3</sup> wmwve el` tkĪ i DxE AstKi Dtj E \_wKte|

3. i vR`^wmwvte wbtqM<sup>3</sup> wcl qmgn Ašf<sup>3</sup> \_wKtet
- (K) i vR`^wmwvte wgdPzqvj dvt0i Avq, e`q Ges D0Z m'au`wKZ ^ag wfwEK weei Y \_wKte| GB weei tY AĪ Zdwmtj i msthvRbx 2 G Dtj wEz Z` \_wKte|
- (L) hw` i vR`^wmwvte GKB wgdPzqvj dvt0i Avšt`ag wwbttqM n`vštĪ i jvf ev ŋwz \_vtK Zvrv nBtj H jvf/ŋwzi mgw0

ZZxq ctŋi woku wwbttqM n`vštĪ i jvf/ŋwzi mwnZ thS`fvte bv t` LvBqv c`Kfvte c0K0 Kwi tZ nBte|

- (M) wwbttqM i vR`^Ī Avq (j f`vsk I mj` mtgZ) Gi ^KZ Kivi wmwve bwxZ AevvZ Kwi tZ nBte|
- (N) wgdPzqvj dvt0i ev Dnvi Aaxb cwi Pwj Z ^ag cwi Pj bvi Rb` Acwi wv`h mKj LiP wcl Kwi qv ^ag Bmji c0wK Li tPi D3 Aw`R ermti i Rb` Aetj vctbi (Write off) Ask, m'au` e`e`vcK, Uw÷ Ges tndvRZKvixK c0E wd, ^ag cPvi Yvi wAvcbx e`q (c0hvR` tŋtĪ), ewl R wd, wbi xŋv LiP, BDwBU tnvĪ vi tĪ i KZK mfv Avv0b Kwi tj mfv mspvš-LiP, NAV Ges Ab`vb` ^ag mspvš-cKvk bvi LiP, ÷K G· tPtÄi tj bt` b e`q, μq gj` Atcŋv evRvi gj` hw` Kg nq Zte Zvrv Rb` mivÄwZ|

4. bM`vb c0vn weei YxtZ wbtqM<sup>3</sup> wcl qmgn Ašf<sup>3</sup> \_wKtet

- (K) wgdPzqvj dvt0i bM`vb c0vn weei YxtZ Ašt0vn I ewntc0vni ^ag wfwEK weei Y \_wKte| GB weei tY AĪ Zdwmtj i msthvRbx 3 Abjvqx Zt`i Dtj E \_wKte|
- (L) bM`vb c0vn weei YxtZ mKj bM`vb Ašt0vn I ewntc0vn wZbwU tkYxtZ w f3 \_wKte, h\_v cwi Pj bv, wwbttqM Ges Aw`R KgRvU mspvš†
- (M) bM`vb c0vn weei YxtZ A\_°weevZtZ e'vtj Y kxU Zwi tL mgvB eĪP bM` D0E ev NvUwZ Ges c0i wK I mgvB D0tEi mgvtqi Dtj E \_wKte|

5. wbi xŋtKi c0Zte`b

- (1) Uw÷ `wj j Abjvqx mKj wgdPzqvj dvt0i wmwve wbi xŋv Kwi tZ nBte| ewl R c0Zte`tbi GKwU Askifc wbi xŋv c0Zte`b cwi MwYZ nBte| Brvi mwnZ msvŋj b e'vtj Y kxU, i vR`^ wmwve Ges bM`vb c0vn weei Yx msh3 \_wKte| wbi xŋj KMY BDwBU gwj KMtYi woku btĪ, Uw÷-MtYi woku c0Zte`b tck Kwi teb|



- (L) weibotqM gj`vqtb i wmwve bxwZ D tj E-Kwi tZ nBte;
- (M) weibotqM hw` μqg t j` ev wj wLZ g t j` c0 wKZ nq Zvrv nBt j  
weibotqM i Dc t i v t j wLZ c0Z`K t kYxi mgw0MZ evRvi gj`  
c\_ Kfvte D tj E-Kwi tZ nBte;
- (N) weibotqM i c0ZwU t kYxi t q t i w b w e q weibotqM i mgw0MZ  
evRvi gj` Ges c0 wKZ gj` c\_ Kfvte D tj E-Kwi tZ  
nBte | (w b w e q weibotqM A\_ Ggb t Kvb weibotqM hrvv nBte  
wgDP` qvj d v t U i wmwve e t l P t k l chS- β ermt i i tekx  
mgq awi qv m j` ev j f`vsk wmwvte wKQβ c0B N t U b v B |)

3. Rgv

- wbtæi w e l q , w j c\_ Kfvte t` LvB t Z nBtet
- (K) Z d w m j x e`v s t K Rgv;
  - (L) t K v æ u v b x / c 0 Z 0 v t b Rgv;
  - (M) Ab`vb` |

4. Ab`vb` Pj wZ mæu`

- wbtæi w e l q , w j c\_ Kfvte t` LvB t Z nBtet
- (K) Pj wZ wmwvte e`v s t K Rgv;
  - (L) n v t Z b M` ;
  - (M) w e w e a t` b v` v i ;
  - (N) w e i b o t q M w e μ t q i P w 3 ;
  - (O) A v` v q t h v M` A v q ;
  - (P) A w M 0 j , R g v I A w M 0 j c w i t k w a Z L i P ;
  - (Q) t m Z i F Y ;
  - (R) t k q v i / w w t e A v i A v t e` b A\_ ©
  - (S) Ab`vb`

5. `vqx mæu`

- wbtæi w e l q , w j c\_ Kfvte t` LvB t Z nBtet
- (K) BRvi vKZ Rwg;
  - (L) w b ` i Rwg;
  - (M) A w d m ` v j v b t K w v ;
  - (N) A v m e v e c t I A w d m h s c w w Z ;
  - (O) Ab`vb` mæu` ;  
(`vqx mæu` t` i Dc t i e w Y Z c 0 Z w U t k Y x i g j` (t g v U e K ) ,  
A e P q , A e P q K Z g j` (b x U e K ) H e r m t i i m s t h v R b l  
w e t q v R b c\_ Kfvte D tj E-Kwi tZ nBte |)

6. `wMzKZ i v R` ^ L i P

- (K) c 0 i w æ K D` E , A e m v b (w r i t e - o f f ) , c i e Z P e r m i m g t n i  
g j Z e x L i P A v j v` v f v t e t` LvB t Z nBte |
- (L) `wMzKZ i v R` ^ L i P I D n v i A e m v b (w r i t e - o f f ) m s μ w s -  
w m w v e b x w Z D t j E - K w i t Z n B t e |

m s t h v R b x 1 0 L 0

` w g w f w E K e` v t j Y k x t U i w e l q e`

e` v t j Y k x t U i ` v q A s k

1. e`v t j Y k x t U `vq vlogij wLZ f v t e w e f 3 K w i t Z n B t e t -

- (K) B D w b U g j a b ;
- (L) w i R v f e i D 0 E ;
- (M) F Y ;
- (N) P j w Z ` v q I m w A w Z |

2. BDwbU gj ab  
 c\_K Ki "b-  
 (K) c0i wK gj ab;  
 (L) BDwbU gj ab (BDwbU i msL'v Ges BDwbU c0Z emn"K gj ") |
3. wi Rvf<sup>9</sup> D`E  
 c\_K Ki "b-  
 (K) BDwbU w0gqvg wi Rvf<sup>9</sup>  
 (L) c0i wK gj ab m'UwKZ m'avi Y wi Rvf<sup>9</sup>  
 (M) BDwbU gj ab m'UwKZ m'avi Y wi Rvf<sup>9</sup>  
 (N) j f'vsk mgZvKi Y wi Rvf<sup>9</sup>  
 (O) Ab'vb" wi Rvf<sup>9</sup> (Zvni aib D'j L-Kwi tZ nBte);  
 (P) D0E j vf;  
 (Q) tKvb wwb'tqvtMi 9wZ ev tj vKmv'tbi mwAwZ hw` BDwbU w0gqvg wi Rvf<sup>9</sup> tWwU Kivi gra'tg Kiv nq Zvni nB'tj Zvni cwi gv'tYi mgw0 c0Z"K wwb'tqvtM t'kYxi Rb" c\_Kfv'te D'j L-Kwi tZ nBte;  
 (R) c0i wK D0E, wi Rvf<sup>9</sup> ev wi Rvf<sup>9</sup> nB'tZ `vbr'st Ges mgw0B D0E Dc'ti wj wLZ wi Rvf<sup>9</sup> c0Z"K t'kYxi Rb" Avj v`vf'te D'j L-Kwi tZ nBte |
4. FY  
 c\_K Ki "b-  
 (K) e'p`ve`Kvix (settlor) nB'tZ;  
 (L) Ab'vb" ewbwR"K e'vsk nB'tZ;  
 (M) Ab'vb" t' i nB'tZ |

hw` Dc'ti<sup>3</sup> FYmg0 wbi v` nq, Zvni nB'tj wmwKDwi wJi aib l e'w0B D'j L-Kwi tZ nBte |

5. Pj wZ `vq l mwAwZ  
 wwb'tqvtM wLZ Pj wZ `vq l mwAwZ c\_Kfv'te D'j L-Ki "b-  
Pj wZ `vqt  
 (K) wewa cvl bv`vi;  
 (L) cwi t'kvat'hwM" F'tYi Dci m'y;  
 (M) wwb'tqvtM m'tqi Pw<sup>3</sup>;  
 (N) ein Ab'vqx e'vsk wmwve nB'tZ AwZwi<sup>3</sup> A\_9M0Y;  
 (O) `vexnb Avq;  
 (P) Ab'vb" |
- mwAwZt  
 (K) wwb'tqvtMi 9wZ/AeP'tqi mwAwZ (wwb'tqvtMi c0Z t'kYxi Rb" c\_Kfv'te);  
 (L) m't` nRbK Rgvi mwAwZ;  
 (M) Av`vq't'hwM" m't` nRbK Av'tqi mwAwZ;  
 (N) M0PBwJi mwAwZ;  
 (O) c0i wK gj ab l BDwbU gj at'bi c0 wvZ weZi bKZ Avq;  
 (P) Ab'vb" mwAwZ |

msþhvRbx 2  
i vR<sup>-</sup>^nmvtei welqe<sup>-</sup>

Avqt

- (K) j f<sup>v</sup>sk;
- (L) mj ;
- (M) weib<sup>t</sup>qvM weμq/cwi tkva (Avš<sup>t</sup>-<sup>α</sup>g n<sup>-</sup>vš<sup>i</sup>/weμq ev<sup>t</sup>-) nB<sup>t</sup>Z j vf;
- (N) weib<sup>t</sup>qv<sup>t</sup>Mi Avš<sup>t</sup>-<sup>α</sup>g weμq/n<sup>-</sup>vš<sup>i</sup> nB<sup>t</sup>Z j vf;
- (O) Ab<sup>v</sup>b<sup>v</sup> Avq (ai b D<sup>t</sup>j L<sup>mn</sup>) |

e<sup>q</sup> I tj vKmvbt

- (K) weib<sup>t</sup>qvM gj<sup>-</sup> n<sup>t</sup>mi m<sup>w</sup>ÄwZ;
- (L) Av<sup>-</sup> vq<sup>t</sup>h<sup>w</sup>M<sup>i</sup> Avq m<sup>t</sup>-<sup>α</sup>ngj K nB<sup>t</sup>j Zv<sup>n</sup>vi m<sup>w</sup>ÄwZ;
- (M) m<sup>t</sup>-<sup>α</sup>ngj K Rgv Ges Pj wZ m<sup>u</sup>t<sup>-</sup> i m<sup>w</sup>ÄwZ;
- (N) weib<sup>t</sup>qvM weμq/cwi tkva (Avš<sup>t</sup>-<sup>α</sup>g n<sup>-</sup>vš<sup>i</sup>/weμq ev<sup>t</sup>-) nB<sup>t</sup>Z tj vKmvb;
- (O) e<sup>-</sup>e<sup>-</sup>vcbv wd;
- (P) U<sup>h</sup>w ÷ wd;
- (Q) ÷vd LiP (teZb, f<sup>v</sup>Zv, c<sup>h</sup>f<sup>t</sup>W<sup>u</sup> d<sup>v</sup>t<sup>u</sup> Rgv Ges M<sup>h</sup>P<sup>B</sup>w<sup>u</sup> BZ<sup>w</sup> mn);
- (R) A<sup>u</sup>d<sup>m</sup> I c<sup>h</sup>k<sup>v</sup>m<sup>w</sup>bK e<sup>q</sup>;
- (S) wbeÜb I <sup>-</sup>vbxq e<sup>q</sup>;
- (T) G<sup>t</sup>R<sup>u</sup> c<sup>h</sup> E<sup>h</sup> K<sup>w</sup>gkb;
- (U) c<sup>h</sup>vi Yv e<sup>q</sup>;
- (V) A<sup>w</sup>WU wd;

- (W) Ab<sup>v</sup>b<sup>v</sup> cwi P<sup>v</sup>j bv e<sup>q</sup>;
- (X) <sup>-</sup>WZ i vR<sup>-</sup>^e<sup>t</sup>qi Aemv (write-off);
- (Y) <sup>-</sup>vqx m<sup>u</sup>t<sup>-</sup> i AePq |

we<sup>t</sup>qvMt

e<sup>-</sup>e<sup>-</sup>vcbv e<sup>q</sup> cwi tkv<sup>t</sup>ai j t<sup>h</sup> B<sup>D</sup>w<sup>u</sup> weμq nB<sup>t</sup>Z c<sup>h</sup>B A<sup>-</sup>

t<sup>b</sup>vUt

1. i vR<sup>-</sup>^I weib<sup>t</sup>qv<sup>t</sup>Mi Avq (w<sup>w</sup>f<sup>t</sup>W<sup>u</sup> I mj m<sup>t</sup>gZ) m<sup>h</sup>μ<sup>v</sup>s<sup>-</sup>wn<sup>m</sup>ve b<sup>w</sup>Z GK<sup>w</sup>U t<sup>b</sup>v<sup>t</sup>Ui gva<sup>t</sup>g D<sup>t</sup>j L<sup>-</sup>K<sup>w</sup>i t<sup>z</sup> nB<sup>t</sup>e |
2. weib<sup>t</sup>qv<sup>t</sup>Mi m<sup>w</sup>ÄwZ w<sup>n</sup>x<sup>b</sup> gj<sup>-</sup> n<sup>w</sup>m Ges Abv<sup>-</sup> vqx gj<sup>-</sup> e<sup>h</sup>x<sup>h</sup> h<sup>v</sup>n<sup>v</sup> m<sup>v</sup>g<sup>w</sup>óK ev<sup>r</sup>vi gj<sup>-</sup> I P<sup>j</sup> g<sup>v</sup>b g<sup>t</sup>j<sup>-</sup> i c<sup>v</sup>\_R<sup>h</sup> e<sup>h</sup>S<sup>v</sup>q Z<sup>v</sup>n<sup>v</sup> GK<sup>w</sup>U t<sup>b</sup>v<sup>t</sup>Ui gva<sup>t</sup>g D<sup>t</sup>j L<sup>-</sup>K<sup>w</sup>i t<sup>z</sup> nB<sup>t</sup>e |
3. i vR<sup>-</sup>^nmvte D<sup>h</sup>E<sup>h</sup> j v<sup>t</sup>f<sup>i</sup> j f<sup>v</sup>sk I w<sup>i</sup> R<sup>v</sup>t<sup>f</sup><sup>h</sup> v<sup>b</sup>vš<sup>h</sup>i i gva<sup>t</sup>g e<sup>u</sup>b c<sup>h</sup> k<sup>h</sup> K<sup>w</sup>i t<sup>z</sup> nB<sup>t</sup>e |

msthrRbx-3

bM`vb cĕvn A\_ġeei Yxi wel qe`

1. cwi Pvj bv KgRvŪ mspvš-bM`vb cĕvnt

- (K) j f`vsk Avq;
- (L) mj ;
- (M) Ab`vb` Avq (ai tbi Dtj Ēnn);
- (N) e`q;
- (O) cwi tkvāZ Ki ;
- (P) weZiYKZ j f`vsk |

2. weibtvM KgRvŪ mspvš-bM`vb cĕvnt

- (K) weibtvM μq;
- (L) weibtvM weμq A\_ev cwi tkvā;
- (M) Rgv;
- (N) Rgv fv½vfbv;
- (O) `wZKZ ivR`^e`q |

3. Awv\_R KgRvŪ mspvš-bM`vb cĕvnt

- (K) BDnbU gj ab Bm`y
- (L) FY cĕvB;
- (M) FY cwi tkvā;
- (N) BDnbU gj ab cĕtμq |

mBġ Zclwġ

[weva 73 `ĕe']

wgDP`qvj dvŪi

Aaġewl R Awv\_R dj vdj

weÁwBKZ msvŲB ivR`^wvŲei wel qe`

wgDP`qvj dvŪ

.....G mgvB Aaġewl R/mgvB tgqv` i ivR`^wvŲe

1. Avq

Pj wZ Aaġewl R
-------------------

ceĒZP Aaġewl R
-------------------

- (K) j f`vsk;
- (L) mj ;
- (M) weibtvM weμq/cwi tkvā;  
(Avš`-ġg n`vš+i/weμq evf` ) nBtZ j vf;
- (N) weibtvM Mi Avšt`-ġg n`vš+i/weμtq j vf;
- (O) Ab`vb` Avq (ai tbi Dtj Ēnn) |

2. e`q l tj vKmvb

- (K) e`e`vcbv, UŲw=kxc cĕkvmbK Ges Ab`vb` cwi Pvj b e`q;
- (L) weibtvM gj`nwm/tj vKmvfb i mwÁwZ;
- (M) mŲ`ngj K Avtqi mwÁwZ;

- (N) mṭḥ ngj K Rgv/Pj wZ mṣúṭ i mwÁwZ;
- (O) weḥbṭqvM weḥq/cwi ṭkva (redemption);  
(Avšt ṭḥg n ṯšṭi/weḥqewZṭi ṭK) nBṭZ tj vKmb;
- (P) weḥbṭqvṭMi Avšt ṭḥg n ṯšṭi/weḥq tj vKmb |

3. ṭgvU bxU j vḥ

weÁwBKZ msiṭṭB eṯṭj Y kṭUi weÁvcṭbi weḥqewṯ

.....wḡDPṯqvj dvU

.....Zwi ṭLi eṯṭj Y kṭU

weḥfbcwṭgi bvg.....

Pj wZ  
A\_ermi

ceḥZṖ  
A\_ermi

4. ṯvq

- (K) BDṯbU gj ab;
- (L) wi RvḥḤGes Dṯ Ḥ;
- (M) BDṯbU wḥḡqvḡ wi RvḥḤ;
- (N) Abṯvbṯ wi RvḥḤ

5. FY I avi

- (K) eṯsk nBṭZ;
- (L) Abṯvbṯṯ i wḥKU nBṭZ |

6. Pj wZ ṯvq I mwÁwZ

- (K) weḥbṭqvṭMi tj vKmb/gj ṯṯm ev NvUwZi mwÁwZ;
- (L) mṭḥ ngj K Avq/Rgvi mwÁwZ;
- (M) cṯ weZ Avq ewb;
- (N) Abṯvbṯ Pj wZ ṯvq I mwÁwZ;

-----  
ṭgvU  
-----

1 | mṣúṭ

- (K) weḥbṭqvM;
- (L) mvavi Y I AMṯwaKvi hyṯ ṭkqvi;
- (M) eṯwṯMZfvṭe cṯ Ḥ (placed) wḥṭeÁvi /eU;
- (N) ṯḥKZ ÷ K G. ṭPÁ Zwj Kvḥṯṯ wḥṭeÁvi I eU ev  
Zwj Kvḥṯṯ i Aṭcṯṯvq AvṭQ GBiḥc;
- (O) ṭqv x FY;
- (P) mi Kvi x wḥwKDwi wUR;
- (Q) Abṯvbṯ |

2 | Rgv

- (K) Zḥwḡj x eṯṯṭK Rgv;
- (L) Abṯvbṯṯ i wḥKU Rgv |

- 3| Ab'vb'' Pj wZ m#u`  
(K) bM` I e'vsK D0E;  
(L) Ab'vb'' |

4| ~WZKZ i vR ^e`q [th cwi gvY AemwqZ (written-off) nq bvB]

-----  
tgvU  
-----

tbvUt

1. weibiqvM gj`vqfbi wmwve bwiZ Dfj L-Kwi fZ nBte |
2. weibiqvM hw` μqgfj` ev wj wLZ gfj` c0wkZ nq Zvrv nBfj  
weibiqvMi Dcfiwj wEZ c0Z`K tkYxi mgw0MZ evRvi gj`  
c\_Kfvte Dfj L-Kwi fZ nBte |
3. wbi®Ej weibiqvMi miyw0K c0wkZ gj` I evRvi gj` weibiqvMi  
c0Z`K tkYxi Rb` c\_Kfvte Dfj L-Kwi fZ nBte | (wbi®Ej weibiqvM  
A\_®Ggb tkvb weibiqvM hvrv nBfZ wqDP`qvj dvt0i wmwve etl P  
tkl chS-`β ermfi i tekx mgq awi qv my` ev j f'vsk wmwvte  
wKQβ c0wB NfU bvB |)

wmwKDwi wJR I G· fPA Kwgkfb i Avf` kμtg

gwbi Dwi b Avng`  
fPqvi g'vb