(3) भत्ते और भानदेय :

(1) महंगाई भत्ता

(2) मकान किराया

(3) नगरीय प्रतिकरात्मक भत्ता

(4) अन्य भत्ते (विनिर्दिष्ट किये जायें)

(5) यात्रा भत्ता

(4) आकस्मिकताएँ :

(क) आवर्ती

(ख) अनावर्ती

(ग) कुल

(घ) चीनी विकास निधि द्वारा अभिदाय किये जाने के लिये शेयर

(ङ) आवेदक संस्था का शेयर

13. अनुमानित पावतियां :

(कृपया स्कीम के कार्यकरण के परिणामस्वरूप होने वाली लगभग पावतियों को उपदर्शित करें)

14. प्रमाणित किया जाता है कि:—

(क) स्कीम में प्रस्तावित अनुसंधान कार्य को इस विषय पर पहले से ही किये गये या अन्यत्र किये जा रहे किसी अनुसंधान कार्य को किसी भी रीति में नहीं दोहराता है ।

(ख) ऊपर प्रस्तावित वेतनमान, भत्ते आदि वे हैं जो ------ के अधीन नियोजित तासमान प्रास्थिति वाले व्यक्तियों को अनुज्ञेय हैं ।

(ग) वर्तमान स्कीम को आवेदक संस्था, केन्द्रीय/राज्य सरकारों, विश्वविद्यालयों या निजी संस्थाओं द्वारा उनकी अपनी निधियों से वित्त पोषित की जाने वाली किसी स्कीम के साथ नहीं मिलाया जा सकता ।

(घ) स्कीम के लिये आवश्यक उपबंध केन्द्रीय सरकार द्वारा स्कीम की मंजूरी के पूर्वानुमान में------ आवेदक संस्था का नाम) के बजट में किया जायेगा ।

(ङ) ऊपर दी गई सूचना सही है ।

15. मैं/हम इस विहित निबंधनों और शर्तों का तथा उन निबंधनों और शर्तों का जिन्हें केन्द्रीय सरकार आगे विहित करे, पालन करने के लिये वचनबद्ध हूं/हैं । मैं/हम परस्पर यह समझदारी ज्ञापन निष्पादित करने के लिये वचनबद्ध हूं/हैं जिसमें वे निबंधन और शर्तें समाविष्ट होंगी, जिन्हें केन्द्रीय सरकार द्वारा और विनिर्दिष्ट किया जायेगा ।

हस्ताक्षर :

नाम :

पदनाम :

तारीख

[14-1/82-सुगर (डी एफ)]

चन्द्र प्रकाश सेठ,
उप-सचिव (एस० एफ०)

MINISTRY OF FOOD AND CIVIL SUPPLIES

(Department of Food)

NOTIFICATION

New Delhi, the 27th September, 1983

CHAPTER I

Preliminary

G.S.R. 752(E).—In exercise of the powers conferred by section 9 of the Sugar Development Fund Act, 1982 (4 of 1982), the Central Government hereby makes the following rules, namely :—

1. Short title and commencement.—(1) These rules may be called the Sugar Development Fund Rules, 1983.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.—In these rules, unless the contex otherwise requires,—

(a) 'Accounts Officer' means the Controller of Accounts, Department of Food, Government of India, New Delhi;

(b) 'Act' means the Sugar Development Fund Act, 1982 (4 of 1982);

(c) 'Central government' unless otherwise specified, means the Government of India in the Department of Food;

(d) 'cess' means the duty of excise levied and collected under section 3 of the Sugar Cess Act, 1982 (3 of 1982);

(e) 'Chief Director' means the Chief Director in the Directorate of Sugar, Department of Food of the Government of India and includes any Additional Chief Director, Director or Deputy Director in the said Directorate;

(f) 'Committees' means the Standing Committee constituted under rule 6;

(g) 'Financial institution' means the Industrial Finance Corporation of India, the Industrial Development Bank of India or the Industrial Credit and Investment

Corporation of India Limited referred to in sub-section (1) of section 4A of the Companies Act, 1956 (1 of (1956), or any other financial institution as may be specified under sub-section (2) of the said Act.

(h) 'Form' means any one of the forms appended to these rules

(i) 'grade' means the Indian Sugar Standard grade, represented by the standard sealed samples of sugar in bottles issued by the Director, National Sugar Institute, Kanpur, conforming to the standards laid down by the Indian Standards Institution referred to in clause (e) of section 2 of the Indian Standards Institution (Certification Marks) Act, 1952 (36 of 1952)

(j) 'occupier' in relation to any sugar factory, means the person who has ultimate control over the affairs of the sugar factory, or the owner of the sugar factory in case he is not the occupier;

(k) 'Schedule' means the Schedule annexed to these rules;

(l) 'sugar factory' means any premises (including the precincts thereof) in any part of which sugar is manufactured by vacuum pan process;

(m) 'sugar' means any form of sugar, including crushed sugar or sugar is crystallised or powder form. containing ninety per cent or more of sucrose and produced by the vacuum pan process and includes raw sugar produced by the said process;

(n) 'sugar undertaking' means an undertaking engaged in the manufacture or production of sugar by means of vacuum pan and with the aid of mechanical power;

(o) 'sugar year' means the period of twelve months commencing on the Ist day of October and endig with the 30th day of September next following :

(p) words and expressions used in thes e rules and not defined herein, but defined in the Act, shall have the meaning respectively assigned to them in the Act.

CHAPTER II

lits to the Fund and maintenance of accounts

. Credits to the Fund.—(1) the Central Govern- shall formulate, from time to time, necessary Demand for Grants, under Major Head '309'-C-Food-C-9-Other expenditure-C9(3) payments against collection of Cess on Sugar (Non-plan), for withdrawal of amounts from the consolidated Fund of India and, after appropriation by the Parliament, arrange credit to the Fund of such amounts, not exceeding the proceeds of the cess collected, as reduced by cost of collection, as may be specified by the Central Government;

Provided that until such cost of collection is specified, it shall be one per cent of the cess collected.

(2) In addition to the amounts received under the provisions of sub-rule (1) amounts received on account of repayment of loans, interest, realisation of securities for loans and penalty for any other amounts payable to the Central Government for the purpose of the Act, shall be credited to the Fund by the institution, sugar undertaking, person or authority, authority concerned, by means of a Demand Draft, drawn on the Reserve Bank of India or the State Bank of India, New Delhi, in favour of the Accounts Officer, and shall be sent to him alongwith Form-I duly filled in. A copy of the Form-I shall also be sent to the Central Government by such institution, sugar undertaking, person or authority.

4. Maintenance of accounts.—The Accounts Officer shall maintain the accounts of the Fund.

5. Manner of accounting.—(1) All amounts received into the credit of the Fund shall be accounted for under Major Head "829" Development and Welfare Funds—Development Funds for Agricultural purposes—Sugar Development Fund.

(2) All expenditure incurred for the purposes of the Act and these rules shall be met initially from the Consolidated Fund of India under the following Head of Accounts and finally debited to the Fund under the Head of Account specified in sub-rule (1) :—

A. Revenue Section.

Major Head '309'-C-Food

(i) C. I.-Direction and Administration—C.I (2) Other Offices—C.I.(2)(3) Administration of Sugar Development Fund (Non-Plan) :

(ii) C.3—Other Expenditure—C. 9(4)—Subsidy for maintenance of Buffer Stock of sugar (Non-plan),

(iii) C. 9—Other Expenditure—C 9(5)-Grant-in-aid for Development of Sugar Industry (Non-plan);

B. Capital Section

Major Head '309'-C-Food

(i) E.E. Loans for Consumer Industries—EE. 1 Sugar—E.E 1(2) Rehabilitation Modernisation of Sugar Mills (Non-Plan); and

(ii) EE. Loans for Consumer Industries—EE. 1 Sugar—EE. 1(3)—Payment to Sugar Mills for Cane Development (Non-Plan).

CHAPTER III

Committee and Sub-Committees, their constitution and function

6. Standing Committee

As soon as may be after the coming into force of these rules, the Central Government may constitute a Standing Committee consisting of the following members namely :—

(1)	Secretary, Department of Food.	Chairman
(2)	Finance Secretary, Ministry of Finance.	Member
(3)	Secretary, Department of Agriculture and Cooperation.	Member
(4)	Secretary in the Ministry of Finance (Department of Expenditure).	Member
(5)	Secretary, Planning Commission.	Member
(6)	Joint Secretary, Ministry of Finance (Banking Division)	Member
(7)	Joint Secretary, Department of Food.	Member
(8)	Chief Director, Directorate of Sugar, Department of Food.	Member
(9)	Deputy Secretary in the Sugar Wing of the Department of Food.	Member-Secretary.

Provided that the Central Government may nominate not more than two officers of that Government having special knowledge of any aspect of sugar industry as additional members of the Committee as experts.

7. Functions of the Committee.—(1) The Committee shall consider from time to time applications received for purposes covered under rules 16, 17 and 18 for payment of loan assistance and grants and such other matters as may be referred to it by the Central Government ;

Provided that in the case of any reference made by the Central Government, the Committee shall make its recommendations within two months from the date they are referred to it.

(2) The Committee may also be entrusted with such other functions connected with the Act as may be decided by the Central Government from time to time.

(3) The Committee may appoint one or more sub-committees whenever it considers it necessary so to do for facilitating efficient and speedy discharge of its functions. The sub-committees shall consist of only members of the Committee. The Chairman of the Committee may nominate any one of the members of the sub-committee as its convenor and where no such nomination has been made, the members of the sub-committee may themselves elect a convenor.

(4) The Member-Secretary of the Committee shall act as Secretary to all sub-committees.

CHAPTER IV

Procedures relating to meetings of Committee and sub-committees

8. Meetings.—The Committee may hold meetings as often as may be deemed necessary by it, but shall meet at least once in each quarter of a year;

Provided that in a quarter during which no application, or any other matter referable to it under sub-rule (2) of rule 7, has been received by the Committee, it shall not be necessary to hold a meeting in that quarter.

9. Quorum : Three members in the case of the Committee and two members in the case of a sub-committee shall constitute the quorum.

10. Presiding over the meetings of the Committee and sub-committees.—The Chairman of the Committee and the convenor of a sub-committee respectively shall preside over the meetings of the Committee or the sub-committee as the case may be. In the event of the Chairman or, as the case may be, the convenor being unable to attend the meeting for any reason, the members present may elect one amongst themselves to preside over the meeting.

11. Power to call a meeting : (1) The Chairman of the Committee or the convenor of a sub-committee may, at any time, call a meeting of the Committee or a sub-committee.

Provided that the Chairman or the convenor, as the case may be, shall call a meeting if a requisition for that purpose is presented to him by at least three members in the case of the Committee and two members in the case of a sub-committee.

(2) At least 14 clear days' notice indicating the time and place of a proposed meeting, signed by the Member-Secretary of the Committee, shall be sent to the members of the Committee or the sub-committee :

Provided that in case of urgency, a special meeting of the Committee or sub-committee may be called at any time by the Chairman or the convenor, who shall inform the members at least one clear day in advance of the subject matter for consideration at the meeting and the reasons for which he considers meeting urgent :

Provided further that no other business shall be transacted at such a meeting.

(3) The Chairman or the convenor, as the case may be, may invite any person to attend any meeting of the Committee or sub-committee as a special invitee but such person shall not be entitled to vote.

12. Agenda : (1) At least seven clear days before any meeting of the Committee or a sub-committee, except meetings referred to in proviso to sub-rule (2) to rule 11, a list of business proposed to be transacted at the meeting, signed by the Member-Secretary of the Committee, shall be sent to the members of the Committee or, as the case may be, of a sub-committee.

(2) No business, not included in the list of business, shall be transacted at a meeting without the permission of the person presiding over the meeting.

13. Business by Circulation.—(1) Any business which is not of an urgent nature and which is to be transacted by the Committee or a sub-committee, if the Chairman of the Committee or convenor of the sub-committee so directs, shall be referred to members by circulation of papers and any proposal so circulated and approved by the majority of the members who have given their approval in writing, shall be deemed to be the recommendation of the Committee or the sub-committee as if the proposal had been approved by a majority of the members at a meeting.

Provided that at least three members in the case of the Committee and two members in the case of a sub-committee have given their approval to the proposal.

Provided further that when a proposal is referred to members by circulation of papers, any three members of the Committee or two members of a sub-committee may require that the proposal be referred to members at a meeting, and thereupon such reference shall be made to members at a meeting of the Committee or sub-committee, as the case may be.

(2) When any business is referred to members by circulation, a period of not less than 14 clear days shall be allowed for receipt of replies from members, such period being reckoned from the date on which the said business is so referred by the Secretary to the members.

(3) If any business is transacted by circulation the result thereof shall be communicated to all the members of the Committee or sub-committee by the Secretary of the Committee.

14. Voting.—(1) Every question brought before any meeting of the Committee or sub-committee shall be decided by a majority of the members present and voting at the meeting before which the matter is brought. No member shall vote by proxy.

(2) In the case of equality of votes at a meeting, the Chairman, the convenor or the person presiding, as the case may be, shall have a second or casting vote.

15. Travelling, daily allowance etc. of members of Committee/sub-committees, special invitees etc. (1) Any journey performed by a member of the Committee or sub-committee or a special invitee in connection with the work of the Committee or a sub-committee within the city limits of his headquarters shall be performed by such persons making use of the facility available to him from his employer provided that a person other than a Government officer or an employee of an undertaking owned or controlled by the Central or a State Government shall be entitled to re-imbursement of taxi hire charges at actual rates.

(2) For journeys performed by a member of the Committee or a sub-committee or a special invitee in connection with the work of the Committee or a sub-committee outside the city limits of his headquarters, the member or special invitee shall be entitled to the travelling allowance, daily allowance and other alowances at the rates applicable for such journeys if performed for purposes in connection with the work of his employer provided that in a case where it is not possible to ascertain the applicable rate, he shall be entitled to the rates applicable to a Grade I Officer of the Central Government while performing such journeys :

Provided that when the person undertaking the journey is not governed by any rules, the travelling expenses may be allowed at rates as may be decided by the Committee having regard to the status of the person and the mode of the journey normally employed by him for his own work, provided that daily allowance to be allowed shall not exceed the rates admissible to a First Grade Officer of the Central Government.

CHAPTER V

Loan for modernisation/rehabilitation

16. (1) Any sugar undertaking, which is approved by a financial institution for assistance under its relevant scheme for modernisation and rehabilitation for the purpose of rehabilitation/modernisation of its plant and machinery, shall normally be eligible for a loan under this rule :

Provided that the Committee may, with the previous approval of the Central Government, make any class or classes of sugar undertakings ineligible for such assistance ;

Provided further that where the Committee decides that an applicant is not eligible, reasons therefore shall be recorded in writing.

(2) Any eligible sugar undertaking under sub-rule (1), may make an application to the Committee in Form-II, alongwith eleven certified copies thereof.

(3) The Member-Secretary of the Committee shall, as soon as may be, after the receipt of an application referred to in sub-rule (2), place the application before the Committee alongwith his comments if any, for the Committee's consideration.

(4) It shall be open to the Committee before taking a final decision on an application, to—

(a) call for any further information from the applicant ; or

(b) appoint a sub-committee or expert to make an investigation and report on any aspect relating to the application.

(5) The final decision of the Committee on any application shall be submitted to the Central Government in the form of a recommendation.

(6) The Central Government may, after consideration of the recommendation of the Committee and any other relevant factor, authorise payment to a sugar undertaking of such amount of loan, not exceeding the amount required by the financial institution to be contributed by such sugar undertaking as promoters' contribution, as may be determined by the Central Government.

(7) The amount of loan authorised under sub-rule (6) shall be disbursed by the Central Government to the sugar undertaking, or paid by it to the financial institution for disbursement to the sugar undertaking, either in lump sum or in two or more instalments as may be considered necessary by the Central Government.

(8) The financial institution shall treat the amount paid to it under sub-rule (7) as the promoters' contribution, or as part thereof, required to be raised by the sugar undertaking for availing of the loan under its relevant scheme for modernisation and rehabilitation.

(9) (i) Every disbursement of a loan referred to in sub-rule (7) shall be preceded by a bilateral agreement between the Central Government and the sugar undertaking concerned, or, as the case may be, by a tripartite agreement between the Central Government, the sugar undertaking concerned and the financial institution.

(ii) The bilateral agreement, or as the case may be, the tripartite agreement referred to in sub-clause (1) shall contain the terms and conditions with regard to the period of repayment including the number and amount of instalments, payment of interest, the manner of such repayment/payment and any other matter incidental to the loan and shall, as far as possible, be identical to the terms and conditions of the agreement relating to the relevant scheme for modernisation and rehabilitation of the financial institution and all other terms and conditions including rates of interest and the form of agreement for grant of loans shall, as far as possible, be, on the lines of the terms and conditions of the agreement relating to the said scheme.

(10) Repayment of the loan granted under this rule and payment of interest thereon shall, if the terms and conditions of the agreement so provide, be made by the sugar undertaking through the financial institution and such repayment and payment shall run concurrently with the repayment and payment to the financial institution of the loan paid by that institution under its relevant scheme for modernisation and rehabilitation :

Provided that the amount of each instalment of repayment of the loan under this rule shall bear the same proportion to the corresponding instalment payable to the financial institution as the amount of loan granted from the Fund has to the amount of the loan granted under the relevant scheme of that institution for modernisation and rehabilitation.

(11) The financial institution shall, within thirty days of receipt of any amount from the loanee sugar undertaking by way of repayment of loan from the Fund, payment of interest thereon, or any other receipts credit the said amounts to the Fund.

CHAPTER VI

Loan for Sugarcane Development

17. (1) The Central Government may, after taking into consideration the recommendations of the Committee and any other relevant factor, accord sanction to the payment of a loan from the Fund to a sugar undertaking in connection with the development of sugarcane in its area for the purposes of—

(a) setting up of heat treatment plants ;

(b) bearing of nurseries ;

(c) pest control measures ;

(d) incentives to cultivators to switch over to improved varieties of sugarcane ;

5

(e) irrigation schemes ; and

(f) any other scheme or project as may be approved by the Central Government.

Provided that loans from the Fund shall be granted only if the Central Government is satisfied on the basis of the information given in Form III that no financial assistance is available for the purpose from any agency, and, if available, the amount thereof is, in the opinion of the Central Government, inadequate and needs to be supplemented by loans from the Fund.

(2) Loan to a sugar undertaking under this rule shall be disbursed only through the Government of the State in which the sugar factory is located, upon the sugar undertaking executing an agreement on such terms and conditions as the Central Government may decide in consultation with the Government of the State, including a provision for monitoring by the State Government of utilisation of the loan, the progress of the scheme for which the loan is advanced, repayment of the loan with interest and remittance to the credit of the Fund.

(3) (a) The amount of loan advanced under this rule shall carry such rate of interest as may be decided by the Central Government from time to time.

(b) In case of any default in repayment of the amount of the loan, or payment of any instalment thereof or interest thereon in accordance with the provisions of the agreement executed under sub-rule (2), an additional interest at the rate of two and a half per cent per annum on the amount of default shall be payable by the sugar undertaking.

(4) An application for loan under this rule shall be submitted in Form-III, with twelve copies thereof to the Government of the State in which the applicant sugar undertaking is located and the State Government may, after scrutiny of the application, forward the same and eleven copies thereof with its comments and recommendations to the Member-Secretary of the Committee.

CHAPTER VII

Grants for research

18. (1) The Central Government, may, after consultation with the Committee, authorise payment of grants to established institutions connected with the sugar industry for carrying out research aimed at the promotion and development of any aspect of sugar industry :

Provided that only such research schemes shall be considered for grant as are recommended by the Development Council for Sugar Industry established under section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951):

Provided further that disbursement of the grant authorised under this rule shall be made only through the said Development Council for Sugar Industry.

(2) Payment of grants shall be subject to the provisions contained in the Schedule.

CHAPTER VIII

Buffer Stock

19. (1) The Central Government, may, having regard to the stock of sugar held with the sugar undertakings, the prospects of sugar production, the requirement of sugar for consumption within the country and exports and such other relevant factors as may be considered necessary, decide, from time to time, the quantity of sugar to be maintained as buffer stock.

(2) The sugar maintained in the buffer stock shall conform to the grade laid down from time to time by the Indian Standards Institution referred to in clause (e) of section 2 of the Indian Standards Institution (Certification Marks) Act, 1952 (36 of 1952) and shall be of such grade as may be decided by the Central Government.

(3) The Central Government or the Chief Director may, from time to time, require an occupier of the sugar factory to set apart such quantity and grade of sugar, pertaining to such sugar year or years, as may be necessary for the purpose of buffer stock :

Provided that the share of each occupier shall be on the basis of the production of the sugar undertaking in a particular sugar year.

(4) Every occupier of a sugar factory shall set apart sugar so required, and shall store it in separate and distinctly identifiable stacks and lots and in separate godowns within the premises of the sugar undertaking :

Provided that the Central Government may, in exceptional cases and for reasons to be recorded in writing, grant exemption to an occupier of a sugar factory from the operation of this rule.

(5) Every occupier of a sugar factory shall, within fifteen days of the date of issue of the communication under clause (3), furnish a compliance report, in triplicate, in Form-IV to the Central Government.

(6) Every occupier of a sugar factory shall provide safeguards against damage loss or deteriora-

tion in the quality of sugar stored as buffer stock, and against mixing of other stocks with the buffer stock.

(7) Every occupier of a sugar factory shall insure the buffer stock so set apart against fire and theft, including burglary, and also from floods where the premises of the sugar undertaking are ordinarily exposed to the risk of floods.

(8) In case of any deterioration, damage, or loss to the buffer stock, every occupier of a sugar factory shall send to the Central Government a full and detailed report in writing indicating the reasons therefore and the extent of such damage, deterioration or loss.

(9) Every occupier of a sugar factory shall make available to the Central Government or the Chief Director or an officer deputed by the Central Government, access to the buffer stock of sugar for purposes of inspection as regards its manner of maintenance, its quantity and quality including grade and sugar year relevant to its production and also all books, records and accounts relating to the buffer stock.

(10) No occupier of a sugar factory shall, except for the purposes provided under this rule, remove, despatch or replace or dispose of any buffer stock without obtaining prior written permission of the Central Government or the Chief Director.

(11) The Central Government or the Chief Director may, at any time, require an occupier of a sugar factory to release such quantity and quality/grade of sugar out of the buffer stock for sale, consumption, replacement of old or damaged stocks of sugar or sugar not conforming to the Indian Sugar Standards as laid down by the Indian Standards Institution, as may be specified.

(12) Every occupier of a sugar factory shall, fifteen days of issue by the Central Government or the Chief Director of the permission or communication referred to in sub-rule (10) or (11), furnish a compliance report, in triplicate, in Form-IV to the Central Government and the Chief Director.

(13) Maintenance of funds received by way of additional credit and utilisation thereof :

(a) Every occupier of a sugar factory shall set apart the amount, if any, received from his bankers by way of additional credit on the quantity of buffer stock of sugar and credit the amount so set apart to a separate account with the same banker for the purpose provided in clause (b).

(b) The amount credited to the separate account shall not be used by the said occupier for any purpose other than for payment of price, including arrears of price, payable for the sugarcane purchased by the sugar factory.

(14) Subsidy towards interest, storage and insurance :

The Central Government may authorise payment for every quarter, year or part thereof to the occupier of every sugar factory, which has,—

(a) set apart the required quantity of sugar as buffer stock.

(b) pledged by it with any scheduled bank for the time being included in the second Schedule to the Reserve Bank of India Act, 1934 (2 of 1934) or any State Co-operative bank or Central Co-operative bank as defined in the National Bank for Agriculture and Rural Development Act, 1981 (61 of 1981);

(c) maintained it in accordance with these rules, and to the satisfaction of the Central Government,

of an amount calculated in the manner provided in sub-rule (15), towards subsidy for the storage, insurance and interest charges :

Provided that the amount of subsidy payable on account of interest charges shall be the amount calculated under sub-rule (15) or the amount of interest charges actually paid, or payable by the sugar undertaking for the quarter or part thereof on the loan or advance received by it on pledging with the bank, the quantity of sugar maintained by it as buffer stock, whichever is less :

Provided further that no payment shall be authorised, unless the Central Government in exceptional circumstances decides otherwise, to the occupier of a sugar factory which has not—

(a) paid the cess on sugar under section 3(3) of the Sugar Cess Act, 1982 (3 of 1982),

(b) furnished the return(s)/information required under rule 4 of the Sugar Cess Rules, 1982,

(c) complied with the provisions of sub-rule (13), and

(d) furnished to the Central Government or the Chief Director the monthly return of the quantity of non-levy sugar sold and the amount of the sale-proceeds.

Explanation .—(1) For the purpose of this rule, the months January to March, April to June, July to September, and October to December of a calendar year shall form the quarterly periods.

(2) At the commencement of these rules, the buffer stock shall be deemed to have come into being not earlier than the 1st day of October, 1982.

(15) Manner of calculation of subsidy.—(i) the Central Government may specify, from time to time, the rate, per annum at which the subsidy towards interest, storage and insurance charges shall be calculated:

Provided that till such rates are specified, they shall be—

(a) eighteen per cent per annum towards interest charges, and

(b) one and a half per cent per annum towards subsidy on storage and insurance charges,

of the value of sugar set apart as buffer stock, determined with reference to the average of the tariff value fixed by the Central Government in the Ministry of Finance for the purpose of levy and collection of excise duty on sugar, for the three months immediately preceding the commencement of the quarter or the period for which the payment is to be authorised under sub-rule (14):

Provided further that the payment of subsidy in respect of a quarter subsequent to the one ending on the 31st March, 1983, or a part thereof, the value of the buffer stock shall be determined with reference to the average actual realisation per quintal of sugar made by the claimant sugar undertaking on the sale of non-levy sugar in the open market during the relevant quarter|period to which the claim relates.

Explanation.—'Non-levy' sugar means the sugar which is outside the purview of the Levy Sugar Supply (Control) Order, 1979 or an order made under clause (f) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (10 of 1955).

(ii) Subject to the first proviso to sub-rule (14), the claim for subsidy for a quarterly period or part thereof shall be based upon the amounts computed in accordance with the following formulae, namely :—

(a) Subsidy towards interest (Rs.) $= \frac{B \times V \times I \times N}{365/366}$

(b) Subsidy towards storage and insurance charges (Rs.) $= \frac{B \times V \times S \times N}{365/366}$

(c) Total of (a) and (b) in rupees, rounded off to the nearest rupee =

Explanation to the letters used in the formulae :

1. 'B' is the quantity, in quintals, of sugar maintained as buffer stock.
2. 'V' is the value per quintal of sugar determined under clause (i).
3. 'I' is the rate of interest specified under clause (i).
4. 'S' means the rate of storage|insurance charges specified in clause (i).
5. 'N' is the number of days for which the quantity of buffer stock is maintained during the relevant period|quarter divided by 366 days in a leap year and by 365 days in other years.
6. The amount under clause (ii)(c) shall be rounded off to the nearest rupee by ignoring 1 to 50 paise and by treating 51 to 99 paise as one rupee.

(16) Manner of claiming the amount due towards subsidy on interest, storage and insurance :

A claim for the amount due to a sugar undertaking under sub-rule (15) shall be preferred by the occupier in Form-V, in triplicate, to the Central Government, as soon as may be, after the end of the preceding quarterly period :

Provided that the Central Government may, for reasons to be recorded in writing, relax the requirements of the production of the certificate from the State Government referred to in Form V in an individual case of hardship, subject to production by the claimant sugar undertaking of such other documentary evidence as may be considered satisfactory by the Central Government.

FORM—I

[Rule 3 (2)]

Statement showing details of repayment of loan/refund of grant.

(Amount in Rupees)

1. Name and address of depositor.
2. No., date and amount of Bank Draft enclosed.
3. Total amount of loan/grant received, with sanction No. and date.
4. Total amount of loan refunded—
   (1) Amount of loan refunded.
   (2) Amount of loan already refunded, if any.
   (3) Total loan refunded [(1) + (2)]
   (4) Outstanding amount of loan [3 minus 4 (3)]
5. Deposit of interest on loan—
   (1) Amount of interest payable (Also indicate rate of interest, period and principal amount for interest calculation)
   (2) Amount of interest deposited.
   (3) Outstanding amount, if any, of interest. [(1) minus (2)]

6. Deposit on account of penalty or any other account (to be specified).
   (1) Amount due
   (2) Amount deposited
   (3) Outstanding, if any.
7. Deposit on account of refund of grant.
   (1) Amount of grant received.
   (2) Amount utilised.
   (3) (a) Amount not utilised and thus to be refunded.
   (b) Amount refundable on account of a default.
   (c) Total amount refundable [(a) plus (b)]
   (4) Amount, if any, refunded already.
   (5) Amount now deposited.
   (6) Outstanding amount to be refunded.
8. Deposit of interest on the amount refunded under clause 5(b), (c), (e) and (f) of the Schedule.
   (1) Amount of interest payable. (indicate also rate of interest, period and principal amount)
   (2) Amount of interest deposited.
   (3) Outstanding amount of interest, if any.

Signature:
Name:
Designation:

Place:

Date:

Name and address of the sugar undertaking, institution etc.

FORM—II

[Rule 16 (2)]

Application for financial assistance from Sugar Development Fund towards promoters' contribution for financing modernisation/rehabilitation scheme.

I. Name of the applicant:

II. Address:
   (i) Registered Office:
   (ii) Location of the factory:

III. Constitution (whether Co-operative Society, Private/ Public Ltd. Company, Joint Sector/Public Sector Company):

IV. Date of Incorporation/Registration:

V. Existing activity/Past performance:
   (i) Briefly state the present activities:
   (ii) Performance during the last 3 years:

A. Salient Production and Operating Results:

	Year ended		
	19	19	19
(1) Licensed crushing capacity (TCD)			
(2) Installed crushing capacity (TCD)			
(3) Area under sugarcane (acres)			
(4) Average yield (tonnes/acres)			
(5) Total production of sugarcane in the area (lakh tonnes)			
(6) Gross duration of the season (days)			
(7) Net duration of the season (days)			
(8) Percentage of hours lost to total available hours			
(9) Average daily rate of crushing (tonnes)—			
(a) Including stoppages			
(b) Excluding stoppages			
(10) Total cane crushed (lakh tonnes)			
(11) Pol % cane			
(12) Total sugar losses % cane			
(13) Average sugar recovery %			
(14) Total sugar produced (Quintals)			
(15) Reduced mill extraction (%)			
(16) Reduced Boiling House Extraction (%)			
(17) Reduced Overall Extraction (%)			
(18) Extra fuel consumption % cane			

NOTE: (i) In case the performance has not been upto the accepted norms and if there has been wide fluctuation in the performance, please stat the reasons, in brief.

(ii) Please furnish installed capacity, production and efficiency figures in respect of other activities, if any, such as distillery, paper unit, etc.

B. Working Results:

	Year ended		
	19	19	19
(1) Net sales			
(2) Gross profit/loss:			
(3) Interest on—			
(a) Term loans			
(b) Working capital			
(c) Total			
(4) Depreciation			
(5) Operating profit/(loss):			
(6) Tax			
(7) Net Profit/(loss)			
(8) Cash accruals			
(9) Applicable statutory cane price fixed by the Government of India (Rupees per quintal)			
(10) Actual cane price paid (Rupees per quintal)			

9

	Year ended		
	19	19	19
C. Financial position			
(1) (a) Gross fixed assets including work-in-progress.			
(b) Less Depreciation			
(2) Net fixed assets			
(3) Investments			
(4) Current assets			
(5) Current liabilities			
(6) Net working capital [(4) minus (5)]			
(7) Net tangible assets [(2)+(3)+(6)]			
(8) Long term liabilities			
(9) Shareholders worth [(7) minus (8)]			
(10) Share capital including share suspense and Non-Refundable Deposits			
(11) Reserve and surplus			
(12) Deficit in Profit and Loss Account and intangible assets			
(13) Net worth *[(10)+(11) minus (12)]*			

VI. Management:

(a) Board of Directors:

(b) Executive set-up:

VII. Brief description of the proposed project and how the project is expected to improve the operations/viability of the concern (Enclose a copy of the Project Report).

VIII. Whether the project has been approved by the all-India Financial Institutions for assistance under the Soft Loan Scheme:

(a) If so, enclose a certified true copy of the "Letter of Intent" issued by the Lead Institution.

(b) List out any condition(s) of material nature stipulated by the Lead Institution including rate of interest, repayment period and security:

IX. Cost of the Project (as approved by the all-India Financial Institutions). Please furnish break-up and certified true copy of the approval,

X. Means of Financing, Debt-Equity Ratio and Security margin (as approved by the all-India Financial Institutions).

XI. Percentage and amount of Promoters' Contribution stipulated by the all-India Financial Institutions :

XII. Amount of assistance required from Sugar Development Fund towards promoters' contribution alongwith justification therefor having regard to the financial position/resourcefulness of the applicant concern/its promoters:

XIII. Schedule of implementation of the project.

XIV. Please furnish a summary of the projected profitability/cash flow statements for 10 years after completion of the scheme (in the proforma at Annexures-I and II) alongwith critical assumptions.

Signature:

Name:

Place:

Designation:

Date:

Name and address of the sugar undertaking: (Occupier)

ANNEXURE—I TO FORM—II

Name of the concern/Society ————————

Summary of Projected profitability and cash flow

(This statement should be prepared for a period of 10 years)

(Amount in Rupees in lakh)

Year ending	19	19	19	19
No. of working days				
% output to installed capacity production (quantity).				
1. Net sales (exclusive of excise duty)				
2. Gross operating profit before depreciation, interest (on term loans and deferred payments), management remuneration, Sole Selling Agency commission and tax.				
3. Depreciation.				
4. Interest (on term loans/deferred payments).				
5. Management remuneration.				
6. Selling Agency Commission.				
7. Operating profit before tax [2 minus (3+4+5+6)]				

10

IndiaCode

(Amount in Rupees in lakhs)

Year ending	19	19	19	19
6. Non-operating income.				
7. Profit before tax (7+8).				
10. Tax				
11. Net profit after tax (9 minus (10)				
12. Development rebate reserve/ Investment Allowance Reserve.				
13. Net distributable profit. (11 minus 12)				
14. Gross cash flow (3+12+13)				
Preference dividend —				
(a) Amount				
(b) Rate				
16. Equity dividend —				
(a) Amount				
(b) Rate				
17. Retained profit [13 minus (15+16)]				
18. Net cash flow [14 minus (15+16)]				
Cover of debt service				
19. Funds available to pay interest (11+4)				
20. Interest coverage (19÷4)				
21. Cash available for debt service (14+4)				
22. Total debt service (instalments of term loans, deferred payments and interest on term loans, and deferred payments falling due in the year).				
23. Debt service coverage (21÷22)				
Profitability Ratios				
24. Percentage of operating profit before tax to net sales.				
25. Return on capital employed.				
26. Percentage of profit after tax to equity capital.				
Investment output Ratio				
27. Capital employed to sales ratio, investment output ratio.				
28. Gross value added to net sales (%)				

NOTE :—Items 27 and 28 shall be computed in the same manner as done for the purpose of securing loan under the Soft Loan Scheme of the financial institution.

Signed by :
Name :
Designation :
Name and address of the sugar undertaking.
(occupier)

Place :
Date :

ANNEXURE-II TO FORM-II

CASH FLOW STATEMENT

(This statement should be prepared for a period of 10 operating years)

(In thousands of rupees)

	Construction period		Operating years	
	(Half yearly)			
	19	19	19	19
SOURCES OF FUNDS				
1. Share issue.				
2. Profit before taxation with interest added back.				
3. Depreciation provision for the year.				
4. Development rebate reserve/ Investment Allowance Reserve.				
5. Increase in secured medium and long term borrowings for the projects.				
6. Other medium/long term loans.				
7. Increase in unsecured loans and deposits.				
8. Increase in bank borrowings for working capital.				
9. Increase in liabilities for deferred payment (including interest) to machinery suppliers.				
10. Sale of fixed assets.				
11. Sale of investment.				
12. Other income (indicate details)				
TOTAL (A)				

(In thousands of rupees)

	Construction period		Operating years	
	(Half yearly)			
	19	19	19	19
DISPOSITION OF FUNDS				
1. Capital expenditure for the project.				
2. Other normal capital expenditure.				
3. Increase in working capital.				
4. Decrease in secured medium and long-term borrowings. —All India Institutions. —SFCS —Banks				
5. Decrease in unsecured loans and deposits.				
6. Decrease in Bank borrowings for working capital.				
7. Decrease in liabilities for deferred payments (including interest) to machinery suppliers.				

8. Increase in investment in other companies.

9. Interest on term loans.

10. Interest on bank borrowings for working capital.

11. Taxation.

12. Dividends—*Equity*
—Preference

13. Other expenditure (indicate details)

TOTAL (B) _____

14. Opening Balance of Cash in hand and at bank.

15. Net surplus/deficit (A—B)

16. Closing Balance of Cash in hand and at bank.

NOTE : 1. Detailed working of the figures shown should be provided.

2. Borrowing (as well as repayments) for the project and for other purposes should be shown separately.

Signature :
Name :
Designation :

Place :
Date :

Name and address of the sugar undertaking :

(Occupier)

FORM-III

[Rule 17(4)]

Application for financial assistance for cane development
(To be submitted through the State Government)

(Amount in Rupees)

1. Name and address of sugar undertaking :

2. Year of installation :

3. Cane crushing capacity : (tonnes per day)

4. Quantity of cane crushed during the preceding three sugar years :

5. Purpose for which loan is applied for (enclose a detailed report on the project/scheme proposed to be implemented) :

6. Expected benefits on completion of the scheme :

7. Details of assistance available from agencies other than the Central Government for similar purpose :

8. Reasons, if any, for not availing of such assistance :

9. Whether the proposed project/scheme is covered in full or in part by any scheme of the State Government or any other agency for development of sugarcane in the applicant sugar undertaking's area :

10. Amount of loan applied for :

11. Proposed mode of repayment of loan :

Signature :
Name and Designation :
Name and address of the sugar undertaking :

Place :
Date :

(Occupier)

FORM—IV

[Rule 19(5) and (12)]

Segregation and storing of sugar towards buffer stock—Report of compliance.

1. Name and address of the sugar undertaking :

2. Reference Number and date of communication from Central Government/Chief Director for setting apart buffer stock :

3. Date of receipt of the communication at item 2 by the sugar undertaking :

4. Grade, sugar year and quantity (in quintals) of sugar indicated in the communication referred to at item 2 for segregating as buffer stock :

5. Particulars of Sugar Segregated and stored as buffer stock :—

(i) Grade

(ii) Sugar Year

(iii) Datewise quantity segregated and stored

6. Details of storage of the buffer stock —

(i) Particulas of godown(s) (indicate the number of the godown or any other identifiable description)

(ii) Number of lot(s)/stack(s)

(iii) Number of bags in each lot/stack

(iv) Type of dunnage provided

7. If buffer stock has been kept in part of a godown, has any distinct mark of identification been given ? If so, give details thereof

8. Whether the buffer stock sugar has been insured. If so, give the name and address of the insurer, the risks covered and an attested copy of the Insurance Policy.

12

9. In case of removal and replacement of the buffer stocks, furnish the following additional information :

9. Reasons for removal and replacement of stocks

10. Reference number and date of communication from the Central Government/Chief Director permitting or authorising removal/replacement etc.

11. Grade, sugar year and quantity of stocks of sugar removed (in quintals) with date of removal

12. Grade, sugar year and quantity of stocks of sugar replaced (in quintals) with date of replacement

Signature :
Name :
Designation :
Name and address of the sugar undertaking :

Place :

Date :

(Occupier)

FORM V

[Rule 19 (16)]

(To be submitted in triplicate)

Form for claiming payment of subsidy towards interest and storage and insurance charges for buffer stock of sugar for the period from————————to————————/quarter ending————————19————————.

(Quantity to be indicated in quintals and amount in rupees)

1. Name and address of the sugar undertaking.

2. Reference number and date of communication(s) from Central Government/Chief Director communicating :

   (a) total quantity of sugar to be maintained as buffer stock:

   (b) Gradewise and sugar yearwise quantity of sugar to be segregated and stored as buffer stock :

3. Gradewise and sugar yearwise quantity of sugar actually segregated and stored as buffer stock :

Period		Quantity
From		To

4. Periodwise details of quantity of sugar segregated and stored as buffer stock :

5. Additional credit received from the Bank on buffer stock :

   (a) Amount received with date of receipt.

(Quantity to be indicated in quintals and amount in rupees)

   (b) Amount out of (a) kept in separate Bank Account with number of the Account :

   (c) Amount out of (b) actually utilised for payment of cane price.

   (d) Balance [(b) minus (c)] at the close of last date of the period/quarter of the claim.

   (e) Reasons for non-utilisation of the amount at (d).

6. Rate specified under sub-rule (15) of rule 19 towards :

   (a) Interest (per cent per annum)

   (b) Storage and insurance charges : (per cent per annum)

7. Value of sugar provided under sub-rule (15) of rule 19.

Month	Tariff value in rupees per quintal	Average realisation (Rupees per quintal)
(i)		
(ii)		
(iii)		
TOTAL :		
		Average

8. (i) Calculation of subsidy on account of interest charges on the buffer stock of sugar—

   (a) amount of interest (in words and figures) actually paid to the bank for the period from ——to————/quarter ended on————————.

   (b) amount calculated under sub-rule (15) of rule 19.

   (ii) Amount on account of storage and insurance charges, calculated under sub-rule(15) of rule 19.

9. Amount of subsidy claimed—

   (i) Interest charges as per item 8(i) (a) or 8(i) (b), whichever is less.

   (ii) Storage and insurance charges as per item 8(ii).

13

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(iii) Total of (i) and (ii) rounded off to the nearest rupee, in figures and words.

Place : The occupier { Signature : Name : Designation :

Date :

Name and address of the sugar undertaking :

DECLARATION

(1) I hereby solemnly affirm and declare that the information furnished above is correct and no information relevant for the purpose of this application has been concealed.

(2) I hereby undertake to refund to the Central Government such amount of subsidy received by me, as may be required, if any information furnished above is found to be wrong at any time.

Place : The occupier { Signature : Name : Designation :

Date : Name and address of the sugar undertaking.

Verification by the Bank which provided credit against buffer stock

*Certified that the information furnished against items 4, 5 (a), (b) and (d) and 8(i) (a) above is correct.

OR

*Certified that the claimant sugar undertaking did not avail of during the quarter or the period to which this claim relates any additional bank credit, over and above the normal bank credit, on the quantity of sugar segregated by it as the buffer stock, as indicated by it against items 3 and 4.

Also certified that the information furnished against items 4 and 8(i) (a) is correct.

OR

*Certified that since no sugarcane price dues were outstanding against the claimant sugar undertaking during the period of this claim, the undertaking did not open a separate account with this Bank for depositing therein the amount of the additional credit of Rs.————given to it by this Bank on———— on the buffer stock of sugar. However, subsequently the claimant sugar undertaking opened a separate account (No.) with this bank and deposited therein Rs.————on———— for being utilised for payment of cane price dues which arose subsequently/may** arise in future.

Place : Signature of the Manager of the
Date : Bank with his name, address and seal.

* Strike out whichever certificate is not applicable.

** Strike out whichever is not applicable.

Certificate by the State Government Authority/Officer

*Certified that the information furnished against item 5(c) and (e) is correct.

OR

*Certified that during the period commencing from the date the additional bank credit was received as indicated against item 5(a) to———— – (the date on which period/quarter of this claim ended) no cane price dues were outstanding against the sugar undertaking.

Signature :
Name :

Place : Designation and address :
(To be signed by the District Cane Officer or a Gazetted Officer of the State Government who is responsible for enforcement and supervision of payment of price of sugarcane by the sugar undertaking)

*Strike out whichever certificate is not applicable.

RECEIPT

Received the sum of Rupees———— ———— (Rupees).

Place : The occupier { Signature (across a Revenue stamp on first copy) : Name : Designation :

Date : Name and address of the sugar undertaking :

THE SCHEDULE

[Rule 18(2)]

Terms and conditions for grants from the Sugar Development Fund

(1) Eligibility

Any established institution connected with the sugar industry shall be eligible for making an application for a grant under rule 18 for any research project.

(2) Form of Application :

An application for grant shall be addressed to the Committee and sent to the Member-Secretary of the Committee, together with eleven authenticated copies thereof in the proforma given in the Annexure to this Schedule.

(3) Terms and conditions of grant :

The terms and conditions of grant from the Fund shall, as far as possible, be governed by the terms and conditions of grants-in-aid from the Government under the General Financial Rules Nos. 148 to 153.

(4) Further conditions :

In addition, every individual grant from the Fund shall be subject to such further terms and conditions as may be contained in the Memorandum of Understanding as shall be signed by the Member-Secretary, Development Council for Sugar Industry on behalf of the Central Government and by the head of the applicant institution on behalf of such institution.

ANNEXURE TO THE SCHEDULE

[Clause (2) of the Schedule]

FORM OF APPLICATION FOR GRANT FOR RESEARCH SCHEMES UNDER SUGAR DEVELOPMENT FUND RULES, 1983

1. Title of the scheme :
(Give a brief but clear title of the proposed investigation. Use of words and phrases like "To investigate" or "Scheme for" should be avoided).

19

2. Location :

(a) Name and address of the applicant institution.

(b) Name and address of the Head of the Department/ Division of the institution responsible for the implementation of the scheme.

(c) Actual location where the research work will be carried out.

3. Information regarding Principal Investigator:

(a) Name and Designation :

(b) Brief bio-data indicating his specialised interest particularly in relation to the proposed research work.

(c) List of important publications in this or related field (Clearly indicate names of co-authors, if any, full title, name of journal, volume and page number).

(d) List of other research scheme(s) being carried out by the Principal Investigator with financial support from agencies/organisations including Central/State Governments.

Name of the Agency/organisation	Title of the Scheme	Period		Amount of Grant (Rupees)
		From	To	

4. Information regarding other research scientists/technologists to be associated with the proposed research scheme.

(a) Name and designation.

(b) Brief Bio-data indicating his specialised interest particularly in relation to the proposed research scheme.

(c) List of important publications in this or related field (Clearly indicate names of co-authors, if any, full title, name of journal, volume and page number).

(d) List of other research scheme(s) with which he/they is/are associated which are being carried out with financial support from agencies/organisations including the Central/State Governments.

Name of the Agency/ Organisation	Title of the Scheme	Period		Amount of Grant (Rupees)
		From	To	

5. Objective : (Objectives should be precise and result-oriented, which could be achieved within a specified period of time. Also indicate briefly the importance and the relevance of the problem in the background of which the objectives have been formulated. The assumptions made and a clear-cut formulation of the basic hypotheses to be tested should also be given)

6. Practical/Scientific Utility : (Indicate practical utility of the investigation including economic gains likely to accrue).

7. Review of research conducted/ being conducted on the subject in India and abroad :

(a) at the applicant institution (State if any preliminary work has been done, techniques standardised, data collected etc.)

(b) Research work done and its progress in India.

(c) Research work done and its progress abroad.

8. Technical programme: (Indicate the essential phases/ items of contemplated programme giving insight into the methodology and experimental techniques to be employed for executing the research scheme. Give yearwise or half yearly plan of work for appraisal of the research scheme).

9. Give details of facilities required for conducting the research scheme:

(a) Already available and can be provided free of charge—

(i) Laboratory & Office facilities:

(ii) List of equipment/ machinery:

(b) Additional facilities required :—

(i) Laboratory and office facilities :

(ii) List of equipment/ machinery :

15

10. Duration:

(It shall be normally for a period of three years and in no case shall it go beyond five years including extension, if any granted).

11. Estimates of costs :

(Make yearwise estimates for the total period of the scheme giving details as indicated below)—(The posts should be provided in the scale of pay prevalent in the applicant institution/Central/State Government for similar posts. The provision for pay should be made only at the initial pay of the scale).

S. No.	Name of Post	Scale of pay	No. of posts			
			1st year	2nd year	3rd year	Total
(1)	Pay of Officers :					
(2)	Pay of Establishment : (Expenditure on supporting staff, such as Laboratory Assistants, Helpers, Clerks, etc. will not be normally provided from the Fund)					
(3)	Allowances and honoraria :					
	(i) Dearness allowance :					
	(ii) House Rent					
	(iii) City Compensatory allowance					
	(iv) Other allowances (to be specified)					
	(v) Travelling allowance					

12. Contingencies ;

(a) Recurring :

(b) Non-recurring:

(c) Total

(d) Share to be contributed by the Sugar Development Fund.

(e) Share of the Applicant institution.

13. Receipts anticipated:

(Please indicate the approximate receipts as a result of working of the Scheme)

14. CERTIFIED THAT—

(a) The research work proposed in the scheme does not in any way duplicate the research work already done or being carried out elsewhere on the subject.

(b) The scale of pay, allowances, etc., proposed above are those admissible to persons of corresponding status employed under .....

(c) The present scheme cannot be combined with any scheme financed by the applicant institution Central/State Governments, universities or private institutions out of their own funds.

(d) Necessary provision for the scheme will be made in the ..... (name of applicant institution's) budget in anticipation of the sanction of the scheme by the Central Government.

(e) The information furnished above is correct.

15. I/We undertake to abide by the terms and conditions as may be prescribed by the Central Government.

I/We undertake to execute a Memorandum of Understanding incorporating the terms and conditions as may be prescribed by the Central Government.

Signature :
Name :
Designation:
Date:

[14-1/82-Sugar (DF)]
C. P. SETH, Dy. Secy. (SF)

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16