LOK SABHA

FINANCE BILL, 2017

[As introduced in Lok Sabha]

Notice of Amendments

SI. No. Name of Member and text of Amendment Clause No.

SHRIARUNJA1TLEY:

16. Page 6, for line 4, substitute—

3

- '3. In section 2 of the Incometax Act,
 - (I) in clause (24), after sub-clause (xvii), the following sub-clause shall be inserted, namely: —

"(xviia) any sum of money or value of property referred to in clause (x) of sub-section (2) of section 56;";

- (H) in clause (42A),—'.
- 17. Page 6, for lines 21 to 29, substitute—

4

'Amendment 4. In section 9 of the Income-tax Act, in sub-section (1), in clause (i), of section in Explanation 5—

- (i) the following proviso shall be inserted and shall be deemed to have been inserted with effect from theist day of April, 2012, namely.
 - "Provided that nothing contained in this *Explanation* shall apply to an asset or capital asset, which is held by a non-resident by way of investment, directly or indirectly, in a Foreign Institutional Investor as referred to in clause (a) of the *Explanation* to section 115AD for an assessment year commencing on or after the 1st day of April, 2012 but before thelstdayofApril,2015:";
- (ii) after the first proviso as so inserted, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1 st day of April, 2015, namely: —

"Provided further that nothing contained in this *Explanation* shall apply to an asset or capital asset, which is held by a non-resident by way of investment, directly or indirectly, in Category-I or Category-II foreign portfolio investor under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2014, made under the Securities and Exchange Board of India Act, 1992."

15 of

1992.'. 29

18 Page 13—

(i) in line 1, after "under", insert "section 12A or";

(ii) in line 7, after "section 47", insert "or";

[♦]The President has in pursuance of clause (1) of article 117 and clause (1) of article 274 of the Constitution recommended to Lok Sabha the moving of the amendments.

(iii) after line 7, insert—

"(X) from an individual by a trust created or established solely for the benefit of relative of the individual.".

- 19. Page 14, in line 34, *for* "any explanation", *substitute* "explanation, if any,".
- 20. Page 14, in line 41, for "any explanation", substitute "explanation, if any,".
- 21. Page 15, in line 29, *for* "pays interest or similar consideration", *substitute*"incurs any expenditure by way of interest or of similar nature".
- 22. Page 16, in line 19, after "under", insert "section 12A or".
- 23. Page 18, in line 1, *omit* "equity component of compound financial instruments,".
- 24. Page 20, *after* line 4, *insert* 55A (NEW)

insertion of nevv 55A. After section 13 9A of the Income-tax Act, the folio wing section shall be inserted, namely:—

section I39AA.

Quoting of 139AA. (1) Every person who is eligible to obtain Aadhaar number Aadhaar ^j^ $_{on\ or\ after\ the}$ | $_{st\ dav}$ of $j_{u}j_{v}$ 2017, quote Aadhaar number-number. (i) in the application form for allotment of permanent account number;

(ii) in the return of income:

Provided that where the person does not possess the Aadhaar Number, the Enrolment ID of Aadhaar application form issued to him at the time of enrolment shall be quoted in the application for permanent account number or. as the case may be. in the return of income furnished by him.

(2) Every person who has been allotted permanent account number as on the 1 st day of July, 2017, and who is eligible to obtain Aadhaar number, shall intimate his Aadhaar number to such authority in such form and manner as may be prescribed, on or before a date to be notified by the Central Government in the Official Gazette:

Provided that in case of failure to intimate the Aadhaar number, the permanent account number allotted to the person shall be deemed to be invalid and the other provisions of this Act shall apply, as if the person had not applied for allotment of permanent account number.

(3) The provisions of this section shall not apply to such person or class or classes of persons or any State or part of any State, as may be notified by the Central Government in this behalf, in the Official Gazette.

Explanation.—For the purposes of this section, the expressions—

(i) "Aadhaar number", "Enrolment" and "resident" shall have the same meanings respectively assigned to them in clauses (a), (m) and (v) of section 2 of the Aadhaar (Targeted Delivery of Financial and other Subsidies, Benefits and Services) Act, 2016:

18 of 2016.

5/. <i>No</i> .	Name of Member and text of the Amendment	Clause No.
	(ii) "Enrolment ID" means a 28 digit Enrolment Identification Number issued to a resident at the time of enrolment.'.	
25.	Page 20, after line 27, insert—	57
	'(c) in sub-section (3), for the portion beginning with the words "On the day specified in the notice" and ending with the words brackets and letters "issued under clause (ii) of, the words "On the day specified in the notice issued under" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of June, 2016.'.	s, e d
26.	Page 23,/oHines 50 to 54, sz <fof e—<="" m="" td=""><td>71</td></fof>	71
	'(a) sub-section (ID) shall be omitted;	
	(b) sub-section (IE) shall be <i>omitted</i> ;	
	(c) in sub-sections (2), (3), (3A) and sub-section (9), the words brackets, figure and letter "or sub-section (ID)" wherever they occur shall be <i>omitted</i> ;	
	(d) in sub-section (6A), in the first proviso, the words, brackets figure and letter ", other than a person referred to in sub-sectio (lD), "shallbeow/«ec/;	
	(e) in sub-section (7), in the proviso, the words, brackets, figure an letter", other than a person referred to in sub-section (ID)," shall b <i>omitted</i> ;'.	
27.	Page .24, in line 1, for "(c)", substitute "(f) "•	71
28.	Page 24, for lines 3 and 4, substitute—	71"(1)
	sub-clause (ii) shall be omitted;".	
29.	Page 24, after I i ne 12, insert—	<i>I</i> 1
	"(C) in clause (c), for the words, brackets, figures and letters "or subsection (ID) are sold or services referred to in sub-section (ID) are provided", the words "are sold" shall be <i>substituted</i> .".	
30.	Page 26, line 39, for "three", substitute "two".	83
31.	Page 31 ,for lines 4-9, substitute—	106
	"106. In the Customs Act, in section 127C, after sub-section (5), the following sub-section shall be <i>inserted</i> , namely:—".	e
32.	Page31, line 1 l,ow/7"may".	106
33.	Page 31, lines 13-14, <i>omit</i> "or Principal Additional Director General of Revenue Intelligence or Additional Director General of Revenue Inte	
34.	Page 31, lines 19-20, <i>omit</i> "or Principal Additional Director General of Revenue Intelligence or Additional Director General of Revenue Inte	
35.	Page 32, for lines 9-13, substitute—	117
	"(i) in sub-section (1), the words, brackets and figure "sub-section (1) of <i>shall be omitted;</i> ".	n

SI. N	lo.	Name of Member and text of the Amendment	Clause No.
36.	-	lines 18-19, <i>omit</i> "or Principal Additional Director General of Central ice".	
37.		lines 24-25, <i>omit</i> "or Principal Additional Director Genecise Intelligence or Additional Director General of Central ce".	
38.	Page 33, 1	ine 23, for "2016", substitute "2017".	127
39.	Page 34, <i>a</i>	after line 39, insert—	Insertion of new Part IV-A in Chapter VI.
		'PARTIV-A	•
		AMENDMENT TO THE SECURITIES CONTRACTS (REGULATION) ACT, 1956	
	Amendment of section 23J.	136A. In the Securities Contracts (Regulation) 42 Act, 1956, in section 23J, the following Explanation shall be inserted, namely:—	
		"Explanation.— For the removal of doubts, it is clarified that the power of an adjudicating officer to adjudge the quantum of penalty under sections 23A to 23C shall be and shall always be deemed to have been exercised under the provisions of this section.".'.	
40.	Page 36, <i>a</i>	fter line 3, insert—	144A (NEW)
	Amendment of section I5J.	¹ 144A. In section I5J of the principal Act, the following <i>Explanation</i> shall be inserted, namely:—	(1.211)
		"Explanation.—For the removal of doubts, it is clarified that the power of an adjudicating officer to adjudge the quantum of penalty under sections 15 Ato 15E, clauses (b) and (c) of section 15F, I5G, 15H and 151—IA shall be and shall always be deemed to have been exercised under the provisions of this section.".'.	
41.	Page 38, <i>a</i>	efter line 32, insert—	Insertion of new Part VU-A in Chapter VI.
		•PARTV1I-A AMENDMENT	
		TO THE DEPOSITORIES ACT, 1996	
	Amendment of section 19-1.	145A. In the Depositories Act, 1996, in section 19-1, the following <i>Explanation</i> shall be inserted, namely:— "Explanation.— For the removal of doubts, it is clarified that the power of an adjudicating officer to adjudge the quantum of penalty under sections 19A to 19F shall be and shall always be deemed to have been exercised under the provisions of this section.".'.	

SI. No. Name of Member and text of the Amendment

Clause No.

42. Page 39, after line 12, insert—

Insertion of New Part in Chapter VI.

"PARTIXA

AMENDMENTS TO THE COMPANIES ACT, 2013

Amendment of "Act18 of 2013.

149A. In the Companies Act, 2013, in section Amendment 149A jg2 of section (NEW)

- (i) in sub-section (1),—
- (a) first proviso shall be *omitted*;
- (b) in the second proviso,
 - (A) the word "further" shall be *omitted*;
 - (B) the words "and the acceptance" shall be *omitted*;
- (ii) for sub-section (3), the following shall be *substituted*, namely:—
- "(3) Every company shall disclose in its profit and loss account the total amount contributed by it under this section during the financial year to which the account relates.
- (3 A) Notwithstanding anything contained in subsection (1), the contribution under this section shall not be made except by an account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account:

Provided that a company may make contribution through any instrument, issued pursuant to any scheme notified under any law for the time being in force, for contribution to the political parties.".

43. Page 39, after line 20, insert—

New Part.

151 (NEW)

'PART XI

AMENDMENTS TO CERTAIN ACTS TO PROVIDE FOR MERGER OF TRIBUNALS AND OTHER AUTHORITIES AND CONDITIONS OF SERVICE OF CHAIRPERSONS, MEMBERS, ETC.

A.—PRELIMINARY

Commencement **151.** The provisions of this Part shall come into of this Part, force on such date as the CentralGovernment

may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Part and any reference in any provision to the commencement of this Part shall be construed as a reference to the coming into force of that provision.

Definitions. **152.** In this Part, unless the context otherwise requires,—

- (a) "appointed day", in relation to any provision of this Part, means such date as the Central Government may, by notification in the Official Gazette, appoint;
- (b) "Authority" means the Authority, other than Tribunals and Appellate Tribunals, specified in the Eighth Schedule or Ninth Schedule, as the case may be;
- (c) "notification" means anotification published in the Official Gazette;
- (d) "Schedule" means the Eighth Schedule and Ninth Schedule appended to this Act.

B—AMENDMENTS TO THE INDUSTRIA L DISPUTES ACT 1947 AND THE EMPLOYEES' PRO VIDENT FUNDS AND MISCELLANEOUS PROVISIONS ACT, 1952.

Amendment of Act 14 of 1947.

- 153. In the Industrial Disputes Act, 1947,—
- (a) in section 7A, *after* sub-section (1), the following sub-section shall be *inserted*, namely:—
- "(1 A) The Industrial Tribunal constituted by the Central Government under sub-section (1) shall also exercise, on and from the commencement of Part XI of Chapter VI of the Finance Act, 2017, the jurisdiction, powers and authority conferred on the Tribunal referred to in section 7D of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.";

(b) *after* section 7C, the following section shall be *inserted*, namely:—

Qualifications, terms and conditions of service of Presiding Officer. "7D. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation and removal and other terms and conditions of service of the Presiding Officer of the Industrial Tribunal appointed by the Central Government under subsection (1) of section 7A, shall, after the commencement of Part XI of Chapter VI of the Finance Act, 2017, be governed by the provisions of section 179 of that Act:

Provided that the Presiding Officer appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

153 (NKW)

19 of 1952

CI	A 7 -
oı.	IVO.

Name of Member and text of the Amendment

Clause No.

Amendment of Act 19 of 1952

154. In the Employees' Provident Funds and Miscellaneous Provisions Act, 1952,—

154 (NEW)

- (a) in section 2, for clause (m), the following clause shall be *substituted*, namely:—
- '(m) "Tribunal" means the Industrial Tribunal referred to in section 7 D;':
- (b) for section 7D, the following section shall be substituted, namely:—

Tribunal

- "7D. The Industrial Tribunal constituted by the Central Government under sub-section (1) of section 7A ofthe Industrial Disputes Act, 1 947 shall, on and from the commencement of Part XI of Chapter VI ofthe Finance Act, 2017, be the Tribunal for the purposes of this Act and the said Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.",;
- (c) sections 7E, 7F, 7G, 7H, 7M and 7N shall be omitted;
- (d) for section 18A, the following section shall be substituted, namely:—

Authorities and inspector to be public servant.

- "18A.The authorities referred to in section 7A and eyery inspector shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.":
- (e) in section 21, in sub-section (2), clause (a) shall be omitted.
- C—AMENDMENTS TO THE COPYRIGHT ACT, 1957 AND THE TRADE MARKS ACT, 1999.

Amendment of Act 14 of 1957.

- **155.** In the Copy Right Act, 1957—
- (a) for the words "Copyright Board", wherever they occur, the words "Appellate Board" shall be substituted;
- (b) in section 2, after clause (a), the following clause shall be inserted, namely:—
- '(aa) "Appellate Board" means the Appellate Board referred to in section 11';
- (c) for section 11, the following section shall be substituted, namely:—

Appellate Board.

"11. The Appellate Board established under section 83 of the Trade Marks Act, 1999 shall, on and from the commencement of Part XI of Chapter VI of the Finance Act, 2017, be the Appellate Board for the purposes of this Act and the said Appellate Board shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.";

14 of 1947.

45 of 1860.

(NEW)

47 of

5/. No.

Name of Member and text of the Amendment

Clause No.

- (d) in section 12, sub-sections (3) and (4) shall be *omitted*;
- (e) in section 78, in sub-section (2), clause (a) shall be *omitted*.".

Amendment of Act 47 of 1999.

156. In the Trade Marks Act, 1999,-

156 (NEW)

- (a) for the word "Chairman" or "Vice-Chairman", wherever it occurs, the word "Chairperson" or "Vice-Chairperson" shall be *substituted*;
- (b) in section 83, after the words "under this Act", the words and figures "and under the Copyright Act, 1957" shall be *inserted*;

(c) after section 89, the following section shall be *inserted*, namely:—

14 of 1957.

Qualifications, terms and conditions of service of Chairperson, Vice-Chairpe rson and Member. "89A. Notwithstanding anything in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairperson, Vice-Chairperson and other Members of the Appellate Board appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Chairperson, Vice-Chairperson and other Members appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017, had not come into force."

D—AMENDMENTS TO THE RAILWAY CLAIMS TRIBUNAL ACT, 1987 AND THE RAILWAYS ACT, 1989.

Amendment of Act 54 of 1987.

- 157. In the Railway Claims Tribunal Act 1987,—
- (a) in section 3, after the words "under this Act", the words, letters and figures "and under Chapter VII of the Railways Act, 1989" shall be inserted;
- (b) after section 9, the following section shall be substituted, namely:—

terms and conditions of service of Chairman, Vice-Chairman and Member.

Qualifications,

"9A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairman, Vice-Chairman and other Members of the Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

157 (NEW)

24 of 1989.

Provided that the Chairman, Vice-Chairman and Members appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017, had not come into force.";

- (c) in section 13, after sub-section (IA), the following sub-section shall be inserted, namely:—
- "(IB) The Claims Tribunal shall also exercise, on and from the commencement of Part XI of Chapter VI of the Finance Act, 2017, the jurisdiction, powers and authority conferred on the Tribunal under Chapter VII of the Railways Act, 1989.";

24 of 1989

- (d) in section 15, for the words, brackets, figures and letter "sub-sections (1) and (1 A)", the words, brackets, Figures and letters "sub-sections (1), (IA) and (IB)" shall be substituted;
- (e) in section 24, in sub-section (1), for the words, brackets, figure and letter "or, as the case may be, the date of commencement of the provisions of sub-section (1 A)", at both the places where they occur, the words, brackets, figures and letters "or the date of commencement of the provisions of sub-section (I A), or, as the case may be, the date of commencement of the provisions of sub-section (IB)" shall be substituted.

Amendment of Act 24 of 1989.

158. In the Railways Act, 1989,—

- (a) in section 2, for clause (40), the following clause shall be *substituted*, namely:—
- '(40) "Tribunal" means the Tribunal referred to in section 33;';
- (b) in Chapter VII, for the heading, the following heading shall be *substituted*, namely:—

"TRIBUNAL";

(c) for section 33, the following section shall be *substituted*, namely:—

Tribunal.

- "33. The Railway Claims Tribunal established under section 3 of the Railway Claims Tribunal Act, 1987 shall, on and from the commencement of Part XI of Chapter VI of the Finance Act, 2017, be the Tribunal for the purposes of this Act and the said Tribunal shall exercise the jurisdiction, authority and powers conferred on it by or under this Act.";
- (d) sections 34 and 35 shall be omitted;
- (e) in section 48, in sub-section (2), clause (a) shall be *omitted*.

24 of 158 1989 (NEW)

54 of 1987

Name of Member and text of the Amendment

Clause No.

K—AMENDMENTS TO THE SMUGGLERS AND FOREIGN EXCHANGE MANIPULA TORS (FORFEITURE OF PROPERTY) ACT, 1976 AND THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999.

Amendment of Act 13 of 1976.

159. In the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976,—

159 (NEW)

- (a) in section 12, in sub-section (1), after clause (c), the following clause shall be inserted, namely:—
- "(d) by the Adjudicating Authorities, Competent Authorities and the Qualifications, Special Director (Appeals) under the Foreign Exchange Management Act, 1999.";

42 of 1999.

(b) after section 12, the following section shall be *inserted*, namely:—

Qualifications, terms and conditions of service of Chairperson and Member. " 12A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson and other members of the Appellate Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that **Act:**

Provided that the Chairperson and other members appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

Amendment of Act 42 of 1999

160. In the Foreign Exchange Management Act, 1999 —

160 (NEW)

- (a) in section 2,—
- (i) for clause (b), the following clause shall be *substituted*, namely:—
- '(b) "Appellate Tribunal" means the Appellate Tribunal referred to in section 18;';
- (ii) in clause (zc), for the word and figures "section 18", the word and figures "section 17" shall be *substituted*:
- (b) for section 18, the following section shall be *substituted*, namely:—

Appellate Tribunal.

"18. The Appellate Tribunal constituted under sub-section (1) of section 12 of the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, shall, on and from the

13 of 1976. commencement of Part XI of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.":

- (c) section 20 shall be *omitted*;
- (d) for section 21, the following section shall be *substituted*, namely:—

Qualifications for appointment of Special Director (Appeals).

- "21. A person shall not be qualified for appointment as a Special Director (Appeals) unless he—
- (a) has been a member of the Indian Legal Service and has held a post in Grade I of that Service; or
- (b) has been a member of the Indian Revenue Service and has held a post equivalent to a Joint Secretary to the Government of India.";
- (e) section 22 shall be *omitted*;
- (f) for section 23, the following section shall be *substituted*, namely:—

Terms and conditions of service of Special Director (Appeals).

- "23. The salary and allowances payable to and the other terms and conditions of service of the Special Director (Appeals) shall be such as may be prescribed.";
- (g) sections 24,25 and 26 shall be *omitted*;
- (h) for section 27, the following section shall be *substituted*, namely:—

Staff of Special Director (Appeals).

- "27. (1) The Central Government shall provide the office of the Special Director (Appeals) with such officers and employees as it may deem fit.
- (2) The officers and employees of the office of the Special Director (Appeals) shall discharge their functions under the general superintendence of the Special Director (Appeals).
- (3) The salaries and allowances and other terms and conditions of service of the officers and employees of the office of the Special Director (Appeals) shall be such as may be prescribed.";
- (i) sections 29,30 and 31 shall be *omitted*;
- (i) in section 32,—
- (i) for the words and brackets "Appellate Tribunal or the Special Director (Appeals), as the case may be", at both the places where they occur, the words and brackets "Special Director (Appeals)" shall be *substituted*;

Name of Member and text of the Amendment

Clause No.

- (ii) in sub-section (1), for the words and brackets "Appellate Tribunal or the Special Director (Appeals)", the words and brackets "Special Director (Appeals)" shall be *substituted*;
- (k) for section 33, the following section shall be *substituted*, namely:—

Officers and employees, etc. to be public servant "33. The Adjudicating Authority, Competent Authority and the Special Director (Appeals) and other officers and employees of the Special Director (Appeals) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.";

45 of 1860.

- (1) in section 46, in sub-section (2),—
- (i) in clause (e), for the words and brackets "Chairperson and other Members of the Appellate Tribunal and the Special Director (Appeals)", the words and brackets "Special Director (Appeals)" shall be *substituted*;
- (ii) in clause (f), for the words and brackets "Appellate Tribunal and the office of the Special Director (Appeals)", the words and brackets "office of the Special Director (Appeals)" shall be *substituted*.

F—AMENDMENTS TO THE AIRPORTS A UTHORITY OF INDIA ACT, 1994 AND THE CONTROL OF NATIONAL HIGHWAYS (LAND AND TRAFFIC) ACT, 2002.

Amendment of Act 55 of 1994.

- 161. In the Airports Authority of India Act, 1994,—
- (a) in section 28-1, in sub-section (1), after the words "under this Act", the words, brackets and figures "and the Control of National Highways (Land and Traffic) Act 2002" shall be *inserted*:
- (Land and Traffic) Act, 2002" shall be *inserted;* (b) after section 28J, the following section shall

be inserted, namely:—

13 of 2003

Qualifications, terms and conditions of service of Chairperson. "28JA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson of the Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Chairperson appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made

thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force.".

Amendment of Act 13 of 2003.

- 162. In the Control of National Highways (Land and Traffic) Act, 2002 —
- (a) in section 2, for clause (1), the following clause shall be *substituted*, namely:—
- ' (1) "Tribunal" means the Airport Appellate Tribunal referred to in sub section (1) of section 5...
- (b) in Chapter II, for the heading, the following heading shall be *substituted*, namely:—

"HIGHWAYS ADMINISTRATION AND TRIBUNALS, ETC.";

- (c) in section 5,—
- (i) for sub-section (1), the following sub-section shall be *substituted*, namely:—
- "(1) The Airport Appellate Tribunal established under section 284 of the Airports Authority of India Act, 1994 shall, on and from the commencement of Part XI of Chapter VI of the Finance Act, 2017, be the Tribunal for the purposes of this Act and the said Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.";
- (ii) in sub-section (2), for the words, brackets and figure "shall also specify, in the notification referred to in sub-section (1)", the words "shall specify, by notification in the Official Gazette", shall be *substituted*:
- (d) sections 6,7,8,9,10,11,12 and 13 shall be *omitted*:
- (e) for section 44, the following section shall be *substituted*, namely:—

Officers of Highways Administration to be public servant.

- "44. The officer or officers constituting the Highways Administration and any other officer authorised by such Administration under this Act, shall be deemed, when acting or purporting to act in pursuance of any of the provisions of this Act, to be public servants within the meaning of section 21 of the Indian Penal Code.";
- (0 in section 45, for the words "the Presiding Officer of the Tribunal or any other officer of the Central Government or an officer or employee of the Tribunal", the words "any other officer of the Central Government" shall be *substituted*;
- (g) in section 50, in sub-section (2), clauses (b), (c), (d) and (e) shall be *omitted*.

162 (NEW)

55 of 1994.

45 of 1860..

Name of Member and text of the Amendment

Clause No.

G—AMENDMENTS TO THE TELECOM REGULA TORY AUTHORITY OF INDIA ACT, 1997, THE IN FORMA TION TECHNOLOGY ACT, 2000 AND THE AIRPORTS ECONOMIC REGULA TORY A UTHORITY OF INDIA ACT, 2008.

Amendment of Act 24 of 1997.

163. In the Telecom Regulatory Authority of India Act, 1997 —

163 (NEW)

- (a) in section 14, after clause (b), the following clause shall be inserted, namely:—
- "(c) exercise jurisdiction, powers and authority conferred on—
- (i) the Appellate Tribunal under the Information Technology Qualifications, Act, 2000; and
- (ii) the Appellate Tribunal under the Airports Economic Regulatory Authority of India Act, 2008.";
- (b) after section 14G, the following section shall be *substituted*, namely:—

Qualifications, terms and conditions of service of Chairperson and Member. "14GA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Chairperson and Member appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

Amendment of Act 21 of 2000.

164. In the Information Technology Act, 2000,—

(a) for the words "Cyber Appellate Tribunal", wherever they occur, the words "Appellate Tribunal" shall be *substituted*;

- (b) in section 2, in sub-section (1),—
- (i) *after* clause (d), the following clause shall be *inserted*, namely:—
- ' (da) "Appellate Tribunal" means the Appellate Tribunal referred to in sub-section (1) of section 48;';

21 of 2000.

27 of 2008.

- (ii) clause (n) shall be *omitted*;
- (c) in section 48.—
- (i) forthe marginal heading, the following marginal heading snail be *substituted*, namely:—
- "Appellate Tribunal";
- (ii) for sub-section (1), the following sub-section shall be *substituted*, namely:—
- "(1) The Telecom Disputes Settlement and Appellate Tribunal established under section 14 of the Telecom Regulatory Authority of India Act, 1997 shall, on and from the commencement of Part XI of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.".

24 of 1997.

- (iii) in sub-section (2), forthe words, brackets and figure "shall also specify, in the notification referred io in sub-section (1)", the words "shall specify, by notification" shall be *substituted*;
- (d) sections 49,50,51,52,52A, 52B, 52C, 53,54 and 56, shall be *omitted*;
- (e) for section 82, the following section shall be *substituted*, namely:—

Controller, Deputy Controller and Assistant Controller to be public servants. "82.The Controller, the Deputy Controller and the Assistant Controllers shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.":

45 of 1860.

- (f) in section 84, for the words "the Chairperson, Members, adjudicating officers and the staff of the Cyber Appellate Tribunal", the words "and adjudicating officers" shall be *substituted*;
- (g) in section 87, in sub-section (2), clauses
- (r), (s) and (t) shall be *omitted*.

Amendment of Act 27 of 2008.

- 165. In the Airports Economic Regulatory Authority of India Act, 2008,—
- (a) in the long title, the words "and also to establish Appellate Tribunal to adjudicate disputes and dispose of appeals" shall be *omitted*;
- (b) in section 2, for clause (d), the following clause shall be *substituted*, namely:—
- '(d) "Appellate Tribunal" means the Telecom Disputes Settlement and Appellate Tribunal referred to in section 17;';

- (c) in section 17,—
- (i) for the marginal heading, the following marginal heading shall be *substituted*, namely:—

"APPELLATE TRIBUNAL"

- (ii) for the portion beginning with the words "The Central Government" and ending with words "Appellate Tribunal", the words and figures "The Telecom Disputes Settlement and Appellate Tribunal established under section 14 of the Telecom Regulatory Authority of India Act, 1997 shall, on and from the commencement of Part XI of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act" shall be *substituted*;
- (d) sections 19,20,21,22,23,24,25,26 and 27 shall be *omitted*;
- (e) in section 51, in sub-section (2), clauses (i), (j) and (k) shall be *omitted*.

H—AMENDMENTS TO THE COMPETITION ACT, 2002 AND THE COMPANIES ACT, 2013.

Amendment of Act 12 of 2003

- 166. In the Competition Act, 2002,—
- (a) in section 2, for clause (ba), the following clause shall be *substituted*, namely:—
- '(ba) "Appellate Tribunal" means the, National Company Law Appellate Tribunal referred to in sub-section (1) of section 53 A;';
- (b) in Chapter V11I A, for the heading, the following heading shall be *substituted*, namely:—

"APPELLATE TRIBUNAL";

(c) for section 53 A, the following section shall be *substituted*, namely:—

Appellate Tribunal.

- "53A. The National Company Law Appellate Tribunal constituted under section 410 of the Companies Act, 2013 shall, on and from the commencement of Part XI of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall—
- (a) hear and dispose of appeals against any direction issued or decision made or order passed by the Commission under sub-sections (2) and (6) of section 26, section 27, section 28, section 31, section 32, section 33, section 38, section 39, section 43, section 43A, section 44, section 45 or section 46 of this Act; and

24 of 1997

> 166 (NEW)

18 of 2013.

Name of Member and text of the Amendment

Clause No.

- (b) adjudicate on claim for compensation that may arise from the findings of the Commission or the orders of the Appellate Tribunal in an appeal against any finding of the Commission or under section 42A or under sub-section (2) of section 53Q of this Act, and pass orders for the recovery of compensation under section 53N of this Act.";
- (d) sections 53C, 53D, 53E, 53F, 53G, 53 H, 53-1,53J, 53K, 53L, 53M and 53R shall be *omitted*,
- (e) in section 63, in sub-section (2), clauses (mb), (mc) and (md) shall be *omitted*.

Amendment of Act 18 of 2013.

- 167. In the Companies Act, 2013,—
- (a) in section 410, for the words "for hearing appeals against the orders of the Tribunal", the terms and following shall be *substituted*, conditions of namely:—

"for hearing appeals against,-

- (a) the order of the Tribunal under this Act; and
- (b) any direction, decision or order referred to in section 53N of the Competition Act, 2002 in accordance with the provisions of that Act.";
- (b) after section 417, the following section shall be inserted, namely: —

Qualifications, terms and conditions of service of Chairperson and Members "417A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Chairperson and Member appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

I.—AMENDMENT TO THE CINEMATOGRAPH ACT, 1952

Amendment of Act 37 of 1952.

Qualifications, terms and conditions of service of Chairman and Members. 168. In the Cinematograph Act, 1952, after section 5D, the following 1952. section shall be inserted, namely:—

"5E. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office. salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairman and other members of the Appellate Tribunal appointed after the commencement of

167 (NEW)

12 of 2003.

Name of Member and text of the Amendment

Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Chairman and member appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

J.—AMENDMENTS TO THE fN€Q^E-TAX ACT, 1961

Amendment of Act 43 of 1961.

(a) *after* section 245-0, the following sec be *inserted*, namely:—

169. In the Income Tax AcTrW62 —

Qualifications, terms and conditions of service of Chairman, Vice-Chairm an and Members. "245-OA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairman, Vice-Chairman and other Members of the Authority appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Chairman, Vice-Chairman and Member appointed before the commencement of Part XI of Chapter VI of the Finance Act. 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 179 of the Finance Act. 2017 had not come into force.";

(b) *after* section 252, the following section shall be *inserted*, namely:—

Qualifications, terms and conditions of service of President, Vice-President and Member.

"252A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation. removal and the other terms and conditions of service of the President, Vice-President and orlier Members of the Appellate Tribunal appointed after the commencement of Part XI of Chapter VI of **the** Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the President. Vice-President and Member appointed before the commencement of Part XI of Chapter VI of the Finance Act. 2017, shall continue to be governed by the provisions

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of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force.";

K—AMENDMENT TO THE CUSTOMS ACT, 1962

Amendment of Act 52 of 1962.

170. In the Customs Act, 1962, in section 129, *after* sub-section (6), the following sub-section shall be *inserted*, namely:—

170 (NEW)

"(7) Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the President, Vice-President or other Members of the Appellate Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the President. Vice-President and Member appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

L.—A MENDMENT TO THE ADMINISTRA TIVE TRIBUNALS ACT, 1985

Amendment of Act 13 of 1985.

171. In the Administrative Tribunals Act, 1985, *after* section 10A, the following section shall be *inserted*, namely:—

171 (NEW)

" 10B. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other cerms and conditions of service of the Chairman and other Members of the Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that

Provided that the Chairman and Member appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

Qualifications, terms and conditions of service of Chairman and Member.

Act:

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M—A MENDMENT TO THE CONSUMER PROTECTION ACT, 1986

172. In the Consumer Protection Act, 1986, after

Amendment of Act 68 of 1986.

section 22D, the following section shall be *inserted*, namely:—
"22E. Notwithstanding anything contained i

172 (NEW)

Qualifications, terms and conditions of service of President and member.

"22E. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the President and other members of the National Commission appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the President and member appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

N—AMENDMENT TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992

Amendment of Act 15 of 1992.

173. In the Securities and Exchange Board of India Act, 1992, after section 15Q, the following section shall be inserted, namely:—

173 (NEW)

Qualifications, terms and conditions of service of Presiding Officer and Member. "15QA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other Member, terms and conditions of service of the Presiding Officer and other Members of the Appellate Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Presiding Officer and Member appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

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O—AMENDMENTS TO THE RECOVERY OF DEBTS DUE TO BANKS AND FINANCIAL INSTITUTIONS ACT, 1993

Amendment of Act 51 of 1993.

174. In the Recovery of Debts due to Banks and Financial Institutions Act, 1993,—

174 (NEW)

(a) *after* section 6, the following section shall be *inserted*, namely:—

Qualifications, terms and conditions of service of Presiding Officer. "6A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Presiding Officer of the Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Presiding Officer appointed before the terms and commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force.";

(b) *after* section 15, the following section shall be *inserted*, namely:—

Qualifications, terms and conditions of service of Chairperson. " 15 A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the terms and conditions of service of the Chairperson of the Appellate Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Chairperson appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

P.—AMENDMENT TO THE ELECTRICITY ACT, 2003

Amendment of Act 36 of 2003. Qualifications, terms and conditions of service of Chairperson and Member. 175. In the Electricity Act, 2003, *after* section 117, the following section shall be *inserted*, namely:—

"117A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the

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commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Chairperson and Member appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

Q.—AMENDMENTTO THE ARMED FORCES TRIBUNAL ACT, 2007

Amendment of Act 55 of 2007.

176. In the Armed Force Tribunal Act, 2007, after section 9, the following section shall be inserted, namely: —

176 (NEW)

Qualifications, terms and conditions of service of Chairperson and Member "9A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Chairperson and Member appointed before the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force."

R-AMENDMENT TO THE NA TIONAL GREEN TRIBUNAL ACT, 2010

Amendment of Act 19 of 2010.

177. In the National Green Tribunal I 77 Act, 2010, after section 10, the following section shall be inserted, namely:—

177 (NEW)

Qualifications, terms and conditions of service of Chairperson, Judicial Member and Expert Member. "10A.Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairperson, Judicial Member and Expert Member of the Tribunal appointed after the commencement of Part XI of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 179 of that Act:

Provided that the Chairperson, Judicial Member and Expert Member appointed before the commencement of Part XI of Chapter VI of the Finance Act. 2017. shall continue to be governed

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by the provisions of this Act, and the rules made thereunder as if the provisions of section 179 of the Finance Act, 2017 had not come into force.".

> S—CONDITIONS OF SERVICE OF CHAIRPERSON AND MEMBERS OF TRIBUNALS, APPELLATE TRIBUNALS AND OTHER A UTHORITIES

Application of section 179.

178. Notwithstanding anything to the contrary contained in the provisions of the Acts specified in column (3) of the Eighth Schedule, on and from the appointed day, provisions of section 179 shall apply to - the Chairperson,-Vice-Chairperson, Chairman, Vice- Chairman, President, Vice-President, Presiding Officer or Member of the Tribunal, Appellate Tribunal or, as the case may be, other Authorities as specified in column (2) of the said Schedule:

Provided that the provisions of section 179 shall not apply to the Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or, as the case may be, Member holding such office as such immediately before the appointed day.

jalifications, appoint term and conditions of service, salary and allowances, etc. of Chairperson, Vice-Chairpe rson, and Members etc., of the Tribunal, Appellate Tribunal and other Authorities.

179. (1) The Central Government may, by notification, make rules to provide for quaTrTtcaticuis, appointment, term of office, salaries and allowaricSsri^&ifination, removal and the other terms and conditiolTrT>f~&ervice of the Chairperson, Vice-Chairperson, ChairmaT Chairman, President, Vice-President, Presiding Officer or Member of the Tribunal, Appellate Tribunal or, as the case may be, other Authorities as specified in column (2) of the Eighth other Schedule:

Provided that the Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-president, Presiding Officer or Member of the Tribunal, Appellate Tribunal or other Authority shall hold office for such term as-specified in the rules made by the Central Government but not exceeding five years from the date on which he enters upon his office and shall be eligible for reappointment:

Provided further that no Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member shall hold office as such after he has attained such age as specified in the rules made by the Central Government which shall not exceed,—

(a) in the case of Chairperson, Chairman or President, the age of seventy years;

178 (NEW)

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- (b) in the case of Vice-Chairperson, Vice-Chairman, Vice-President, Presiding Officer or any other Member, the age of sixty-seven years:
- (2) Neither the salary and allowances nor the other terms and conditions of service of Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member of the Tribunal, Appellate Tribunal or, as the case may be, other Authority may be varied to his disadvantage after his appointment.

T-MISCELLANEOUS

Transitional provisions.

180. (l)Any person appointed as the Chairperson or Chairman, President or Vice-Chairperson or Vice-Chairman, Vice-President or Presiding Officer or Member of the Tribunals, Appellate Tribunals, or as the case may be, other Authorities specified in column (2) of the Ninth Schedule and holding office as such immediately before the appointed day, shall on and from the appointed day, cease to hold such office and such Chairperson or Chairman, President, Vice-Chairperson Vice-Chairman, Vice-President or Presiding officer or Member shall be entitled to claim compensation not exceeding three months' pay and allowances for the premature termination of term of their office or of any contract of service.

- (2) The officers and other employees of the Tribunals, Appellate Tribunals and other Author»ti_{c;i} specified in column (2) of the Ninth Schedule appointed on deputation, before the appointed day, shall, on and from the appointed day, stand reverted to their parent cadre. Ministry or Department.
- (3) Every officer or other employee of the Tribunal, Appellate Tribunal and other Authorities specified in column (2) of the Ninth Schedule employed on regular basis, by such Tribunal, Appellate Tribunal or other Authorities shall become, on and from the appointed day, the officer and other employee, of the corresponding Tribunal, Appellate Tribunal or other Authorities specified in column (3) of the said Schedule with same rights and privileges as to pension, gratuity and other like benefits as would have been admissible to him if he had continued to serve the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the said Schedule until his employment is duly terminated or until his remuneration, terms and conditions of employment duly are altered by

corresponding Tribunal, Appellate Tribunal or other Authorities, as the case may be, specified in column (3) of the Ninth Schedule or until the expiry of a period of one year from the appointed day if such officer or other employee opts not to continue to be the officer or other employee of such Tribunal, Appellate Tribunal or other Authorities within such period.

- (4) Any appeal, application or proceeding pending before the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule, before the appointed day. shall stand transferred to the corresponding Tribunal, Appellate Tribunal or other Authorities specified in column (3) of the said Schedule and the said Tribunal, Appellate Tribunal or other Authority shall, on and from the appointed day, deal with *de novo* or from the stage at which such appeal, application or proceeding stood before the date of their transfer and shall dispose them in accordance with the provisions of the Act specified in column (2) of the said Schedule.
- (5) The balance of all monies received by, or advanced to the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule and not spent by it before the appointed day, shall, on and from the appointed day, stand transferred to an vest in the Central Government which shall be utilised for the purposes stated in sub-section (7).
- (6) All property of whatever kind owned by, or vested in, the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule before the appointed day, shall stand transferred to, on and from the appointed day, and shall vest in the Central Government.
- (7) All liabilities and obligations of whatever kind incurred by the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule and subsisting immediately before the appointed day, shall, on and from the appointed day, be deemed to be the liabilities or obligations, as the case may be, of the corresponding Tribunal, Appellate Tribunal or other Authorities specified in column (3) of the Ninth Schedule; and any proceeding or cause of action, pending or existing immediately before the appointed day by or against the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule in relation to

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such liability or obligation may, on and from the appointed day, be continued or enforced by or against the corresponding Tribunal, Appellate Tribunal or other Authority specified in column (3) of the Ninth Schedule.

General Power to make rules. 181. Without prejudice to any other power to make rules contained elsewhere in this Part, the Central Government may, by notification, make rules generally to carry out the provisions of this Part.

181 (Ni:w)

Power to amend Eighth Schedule. 182. (1) If the Central Government is satisfied that it is necessary or expedient so to do, it may by notification published in the Official Gazette, amend the Eighth Schedule and thereupon the said Schedule shall be deemed to have been amended accordingly.

182 (NEW)

(2) A copy of every notification issued under subsection (1) shall be laid before each House of Parliament as soon as may be after it is issued.

Rules to be laid before Parliament.

183. Every rule made under this Part shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

183 (NEW)

Removal of difficulties.

184. (1) If any difficulty arises in giving effect to the provisions of this Part, the Central Government, may by general or special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Part as appear to it to be necessary or expedient for removing the difficulty.

- (2) No order under sub-section (I) shall be made after the expiry of three years from the appointed day.
- (3) Every order made under this section shall, as soon as may be after it is made, be laid before each Houses of Parliament.'.

SI. No.		Name of Member and text of the Amendment	Clause No.
44.	Page 57, after line 11, insert—		Eight Schedule
		"THE EIGHTH SCHEDULE	(NEW)
		[See sections 178 and 179]	
	S.No Tribuna	Tribunal/Appellate nl/Board/Authority	Acts
	(1)	(2)	(3)
	1.	Industrial Tribunal constituted by the Central Government.	The Industrial Disputes Act, 1947(14 of 1947)
	2.	Income—Tax Appellate Tribunal	Income —Tax Act, 1961(43 of 1961)
	3.	Customs, Excise and Service Tax Appellate Tribunal	The Customs Act, 1962(52 of 1962)
	4.	Appellate Tribunal.	The Smugglers and Foreign Exchange Manipulators (Forfeiture of Property Act, 1976(13 of 1976)
		Central Administrative Tribunal	The Administrative Tribunals Act, 1985(13of 1985)
		Railway Claims Tribunal	The Railway Claims Tribunal Act, 1987(54 of 1987)
		Securities Appellate Tribunal	The Securities and Exchange Board of India Act, 1992 (15 of 1992)
		Debts Recovery Tribunal	The Recovery of Debts due to Banks and Financial Institutions Act, 1993(51 of

(I)	(2)	(3)
	Debts Recovery Appellate Tribunal	The Recovery of Debts due to Banks and Financial Institutions Act, 1993(51 of 1993)
10.	Airport Appellate Tribunal	The Airport Authority of India Act, 1994(55 of 1994)
II.	Telecom Disputes Settlement and Appellate Tribunal.	The Telecom Regulatory Authority of India Act, 1997 (24 of 1997)
12.	Appellate Board.	The Trade Marks Act, 1999(47 of 1999)
13.	National Company Law Appellate Tribunal	The Companies Act, 2013 (18 of20I3)
14.	Authority for Advance Ruling	The Income Tax Act, 1961 (43of 1961)
15.	Film Certification Appellate Tribunal	The Cinematograph Act, 1952(37 of 1952)
16.	National Consumer Disputes Redressal Commission	The Consumer Protection Act, 1986(68 of 1986)
17.	Appellate Tribunal for Electricity	The Electricity Act, 2003 (36 of2003)
18	Armed Force Tribunal	The Armed Force Act,2007 (55 of2007)
19.	National Green Tribunal	The National Green Tribunal Act, 2010(19 of 2010).

	THENINTH SCHEDULE [See section 180]	Ninth Schedule (NEW)
S.No.	Tribunal/ Appellate Tribunal under the Acts.	Tribunal/ Appellate Tribunal/ Authority to exercise the jurisdiction under the Acts.
(1)	(2)	(3)
1.	The Employees Provident Fund Appellate Tribunal under the Employees Provident Funds and Miscellaneous Provisions Act, 1952.	The Industrial Tribunal constituted by the Central Government under the Industrial Disputes Act, 1947.
2	The Copyright Board under the Copyright Act, 1957.	The Intellectual Property Appellate Board under the Trade Marks Act,
3.	The Railway Rates Tribunal under the Railways Act, 1989.	The Railway Claims Tribunal under the Railway Claims Tribunal Act, 1987.
4.	The Appellate Tribunal for Foreign Exchange under the Foreign Exchange Management Act, 1999.	The Appellate Tribunal under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976.

ill	(2)	<u>(3)</u>
5.	The National Highways Tribunal under the Control of National Highways (Land and Traffic) Act, 2002.	The Airport Appellate Tribunal under the Airport Authority of India Act, 1994.
	(A) The Cyber Appellate Tribunal under the Information Technology Act, 2000;	The Telecom Disputes
	(B) The Airports Economic Regulatory Authority Appellate Tribunal under the Airports Economic Regulatory Authority of India Act, 2008.	Settlement and Appellate Tribunal under the Telecom Regulatory Authority of India Act, 1997.
7.	The Competition Appellate Tribunal under the Competition Act, 2002.	The National Company Law Appellate Tribunal under the Companies Act, 2013.".

New Delhi; March 20, 2017 Phalguna 29, 1938 (Saka) ANOOPMISHRA Secretary General