

PART 1—RULES UNDER SECTION 64 OF THE ESTATE
DUTY ACT, 1953 (ACT No. 34 OF 1953).

Rules made by the High Court under section 64 of the Estate Duty Act, 1953 (Act No. 34 of 1953), published in Punjab Gazette, Part III, dated 24th January, 1958, as High Court notification No. 7-Misc/XVI-A-114, dated the 11th January, 1958, and as amended by this Court notification No. 317-Misc./XVI-A-114, dated the 5th November, 1959.

RULES

1. These rules shall be called the Estate Duty Rules, 1957, and shall come into force from the date of their publication in the Punjab Gazette.

Short title and
commencement.

2. In these rules, unless the context otherwise require,—

Definition.

(a) "Act" means the Estate Duty Act, 1953, as amended from time to time;

(b) "The court" means the High Court for the State of Punjab;

(c) "Registrar" means the Registrar of the High Court for the State of Punjab and includes the Deputy Registrar and Assistant Registrar, Circuit Bench at Delhi.

3. (a) A reference under section 64(1) of the Act, stating a case for the opinion of the Court shall be registered as an Estate Duty reference.

Registration of
reference.

(b) Every case stated by the Board shall, as far as possible, be divided into paragraphs, numbered consecutively and shall set out the facts of the case, the determination of the Board and the point of law arising therefrom as stated by the party in his application under section 64(1) of the Act and as framed by the Board.

Documents to accompany reference.

4. (a) The Board shall, together with the reference submit the following documents :—

- (i) A copy of the order of the Controller;
- (ii) A copy of the memorandum of appeal to the Board ;
- (iii) A copy of the order of the Board ;
- (iv) Copies of such records as in the opinion of the Board may be necessary for the consideration of the reference.

(b) The Board shall also submit ten printed copies of the reference and its enclosures.

Admission of the reference.

5. The Registrar shall admit the reference and cause notices to be served on the parties intimating the date of hearing of the case.

Application under section 64 (2).

6. An application under section 64(2) of the Act for requiring the Board to state a case for the opinion of the High Court shall be registered as an Estate Duty Case. It shall be accompanied by two copies, one of which shall be a certified copy of each of the following documents :

- (i) the order of the Controller ;
- (ii) Memorandum of appeal to the Board ;
- (iii) order of the Board under section 63(3) of the Act ;
- (iv) application to the Board under section 64(1) of the Act ;
- (v) the order of the Board refusing to refer the case ;
- (vi) any other papers or documents which the applicant considers necessary for the disposal of the applications provided that the documents mentioned in clauses (i), (ii) and

(iii) above shall not be necessary in a case falling under section 64(2) (b) of the Act.

7. Such application shall set out in a concise form the material facts giving rise to the alleged question, or questions of law that are required to be stated by the Board.

Contents of the application.

8. (a) The applicant shall, along with the application file a certificate from the Board to the effect that he has not withdrawn his application for reference under section 64(1) before the Board.

Filing of certificate of the Board when application has not been withdrawn.

(b) Where no such certificate is filed, the applicant shall separately apply to the Court for exemption from filing a certificate.

9. The applicant shall, within three weeks of the date of admission of his application file ten printed copies of the documents mentioned in rule 6, for the preparation of paper books for the Judges and the parties unless the Court directs otherwise.

Filing copies of documents accompanying application under section 64(2) of the Act.

10. If the party fails to file the printed copies as required by rule 9 within the period prescribed, the case shall be laid before the court, and the Court may dismiss the case for non-prosecution.

Failure to supply copies.

11. If the Court orders in any case the preparation of paper books in office, the provisions of rule 12, Chapter 8(a) of the High Court Rules and Orders, Volume V, shall apply *mutatis mutandis*.

Preparation of paper-books.

12. An application under sub-section (2) of section 64 of the Act shall be laid in motion before the appropriate Bench, notice of which shall be given to the applicant or his counsel. The Court may either reject the Application summarily or admit it.

Motion hearing of applications.

13. Service of notice contemplated in these rules shall be deemed sufficient, if made on counsel for the party.

Service of notice.

Description
of parties.

14. In references under section 64(1) of the Act and in applications under sub-section (2) of section 64 of the Act, the controller shall be shown as the petitioner or the respondents as the case may be.

Bench
hearing the
cases.

15. All matters, coming before the Court under section 64 of the Act shall be heard by a Division Bench of two Judges, unless the Chief Justice orders that any, particular matter shall be heard by a larger Bench.

16. Judgment or order to be certified to the Board.

A copy of the judgment or order shall be sent to the Board under the seal of the Court and the signature of the Registrar.

17. Where in pursuance of an order made under section 64(2) of the Act, the Board states the case for the opinion of the Court, the same procedure as is prescribed for reference under section 64(1) shall be followed but it shall not be necessary for the Board to submit along with the reference, the documents mentioned in rule 4(a).