

THE ADMINISTRATOR-GENERAL'S (MAHARASHTRA) RULES, 1970

G. N., L. & J. D., No. 13813/P. dated 28th May 1970

(M. G., Pt. IV-A, p. 438)

Amended by G. N., L. & J. D. No. A. G. O. 1083/617/(iii)-VI
dated 29th June 1983 (M. G. Pt. IV-B. P. 624).

Amended by G. N., L. & J. D. No. A. G. O. T. 3179/181/(43)/VI
dated the 31st December 1988/(M. G. Pt. IV-A. P. 547).

Amended by G. N., L. & J. D. No. A. G. O. 1000/294/(76)/XV
dated the 17th December 2005/(M. G. Pt. IV-A. P. 622).

In-exercise of the powers conferred by section 62 of the Administrators-General Act, s. 62 1963 (45 of 1963), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, namely :—

1. *Short title and application.*—(1) These rules may be called the Administrator General's (Maharashtra) Rules, 1970.

(2) They shall, save as expressly provided otherwise, apply to, and in relation to, and regulate the proceedings of the Administrator-General in the State of Maharashtra.

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

(1) "Act" means the Administrators-General Act, 1963 (45 of 1963);

(2) "Administrator-General" means the Administrator-General of the State of Maharashtra;

(3) "Bank" means—

(i) the Reserve Bank of India including any of its offices or branches whether in India or elsewhere; and

(ii) where the Reserve Bank of India has no office or branch, the State Bank of India including any of its offices or branches whether in India or elsewhere;

(4) "Section" means section of the Act.

3. *Regard to be had to wishes of relatives and others as to disposal of assets.*—

The Administrator-General shall, in administering an estate, use his best endeavour to ascertain the wishes of relatives and others interested as to the disposal of the assets under administration, and shall have regard to such wishes, especially in respect of specific assets to which sentimental or personal associations attach, unless he considers such a course would be prejudicial to the due administration of the estate :

Provided that, nothing in this rule shall prevent tfae immediate disposal of live- stock or other assets subject to speedy or natural decay.

4. *Manner of proceeding, in administration.*— Where the name and address of the executor or next-of-kin of any person referred to in clause (a) of sub-section (1) of section 9 are known to the Administrator-General, and if they are not known, then after ascertaining the same, the Adiminator-General shall ascertain if steps have been taken by the executor or next-of-kin to obtain representation to the assets of the deceased. If no steps have been taken, he shall ascertain from the said executor or next-of-kin if he proposes to apply for administration of the assets. If after awaiting reply for a reasonable time, it is found that no such application has been made by the executor or next-of-kin, the Administrator-General may take proceedings for obtaining letters of administration of the assets :

Provided that, the Administrator-General may take immediate action under section 9, if in his opinion such course is necessary to protect the estate.

5. Notice to creditors etc. on transfer of administration under section 22 :—

1) Where a transfer of the assets of an estate to the Administrator-General is made under section 22, the Administrator-General shall, subject to the provisions of this rule, publish a notice in such newspapers as the Administrator-General thinks fit in the following form :—

“The Administrator-General for the State of Maharashtra hereby gives notice that he is administering the estate of deceased, late of under a Deed of Transfer executed on. under the provisions of section 22 of the Administrators-General Act, 1963, by and that all persons having claims against the said estate as creditors next-of-kin, legatees or in any other manner whatsoever should prefer their claims to the said Administrator-General on or before the after which date he will proceed to make a distribution of the assets of the said estate and will recognise in such distribution only such claims as shall have previously been established to his satisfaction”.

(2) The period allowed to claimants to prefer their claims to the Administrator-General shall, in no case, be less than one month from the date on which the said notice was published, and in any case in which the Administrator-General has reason to believe that claimants may be residing out of India, the period shall not be less than two months from the date of such publication.

(3) The expenses of publishing such notices shall be charged to the estate concerned.

6. Notice to creditors under sections 23(1) and 37.—(1) The prescribed notice to creditors and others under sub-section (1) of section 23, and section 37 to send in their claims against the estate of a deceased person shall be in the following form, and shall be advertised in such newspapers as the Administrator-General thinks fit; provided that more than one estate may be included in the same notice :—

“WHEREAS Letters of Administration have been granted to the Administrator-General, Maharashtra State, Bombay, in respect of the following estate, or they have otherwise come under his charge under the Administrators-General Act, 1963, AND WHEREAS it is necessary to invite claims of creditors and others, against the said estates before distribution of assets. Notice is hereby given that all persons having claims against the said estates are hereby required to send in their claims to the said Administrator-General at his office at. in the form prescribed by him within

(Here state the address)

one month from the date hereof, at the expiration of which time he will proceed to hand over the assets to the persons entitled thereto having regard only to the claims of which he shall then have notice.”

(2) Notice of rejection or disallowance of a claim under sub-section (3) of section 23 shall be given by a letter addressed to the creditor at the address given by him in his communications, if any, or other known address, and shall be served (a) personally, or (b) on his agent, or (c) by registered post. In no event shall the funds of the estate be distributed, if there be any doubt as to the sufficiency thereof, until the expiration of one month, from the date of the service of the notice under sub-section (3) of section 23.

7. Fees payable by estate under section 41.—Save as otherwise expressly provided in these rules, the fees mentioned in Appendix I to these rules shall be the fees prescribed under section 41 in respect of administration of an estate.

8. *Reduction of fees in certain cases.*—If in any case it appears to the Administrator-General that the circumstances of an estate administered by him, or proposed to be administered by him, are or will be such as to render his duties in relation thereto exceptionally simple, or otherwise of a less onerous character, justifying in his opinion the remission of part of the fees prescribed in Appendix I, he may remit such part of the prescribed fees, not exceeding one-half thereof, as he may think proper, but in every such case he shall record and file in the proceedings of the estate, his reasons for so doing and shall submit a statement of such cases every half year to the auditors as provided for in rule 15.

9. *Mode of charging of fees under section 41.*—(1) The fees payable by any estate in cases falling under Part I of Appendix I shall become due on the Administrator-General taking charge of the estate.

(2) The rates at which the fees are to be charged will be ascertained by reference to the estimated value of the estate as set out in the petition for Probate or Letters of Administration, if any, as the case may be, and in the absence of such petition, the market value of the property as on the date of taking charge.

(3) In case of securities which have no market value, the fees shall be charged according to their value, as payable by the issuing authority, or the face value, whichever is greater.

(4) Any error made in the fees charged against any estate, by reason of the estimated value thereof is given in the petition for Probate or Letters of Administration proving incorrect, may be rectified at any time when the correct fees have been ascertained.

10. Fees paid for services under section 10,—

Whereafter an order has been made under section 10, Letters of Administration are subsequently granted to the Administrator General, the fees charged by him shall be as per Part I of Appendix-1¹”.

11. *Fees for rendering miscellaneous services.*—The following shall be the prescribed fees under section 41 in respect of miscellaneous duties of the Administrator General, namely:—

(1) For inspection of documents, registers or papers pertaining to an estate in which the account is open ²[per day Rs. 30].

(2) For inspection of documents, registers or papers pertaining to an estate which has been wound up ³[per day Rs. 50] or

(3) For production of papers, books of account and other records, attendance charge at the following rates, in addition to travelling and subsistence allowance admissible under the Bombay Civil Services Rules, 1959, and out-of-pocket expenses incurred in respect of production of the records :—

(i) in the High Court, per day ⁴[Rs. 135].

(ii) in ⁵[Brihan Mumbai] elsewhere than in the High Court, per day ⁶[Rs. 135].

(iii) outside ⁷[the Brihan Mumbai] per day ⁸[Rs. 180].

(4) For certifying true copies of documents, each certificates. ⁹[Rs. 10].

(5) For copy of minutes of a meeting held before the Administrator-General, or copy of an entry, or document relating to an estate—at the rate of ¹⁰[Rs. 10 per folio].

(6) For supplying Income-tax Deduction Certificate in the form prescribed by the Income-tax Department. ¹¹[Rs. 15] per certificate for second or each subsequent issue of the same.

^{1 to 11} Substituted by G. N. of 17-12-2005.

¹[(7) for supplying Rent Bill-Books for a property comprised in an estate, actual cost of Rent, Bill-Book]

(8) For special attendance out of office in cases not provided for in this rule [Rs. 135] per day.]

²[(9) For filing the Vakalatnama before the Administrator-General, Maharashtra State, a Court Fee of Rs. 15.”

(10) For miscellaneous application in the cases filed with the Administrator-General, related to the Estate; administered by him, a Court Fee of Rs. 15].

12. *Fees for copy of accounts.*—For copy of accounts relating to an estate and of the report and certificates of the auditor given under section 44 or of the extracts therefrom there shall be charged a fee at the rate of ³[Rs. 10 per folio.]

13. *Disposal of fees.*—All fees realised by the Administrator-General under rules 9, 11 and 12 shall, after deducting the expenses (if any) incurred be paid by him once a month to the credit of the Government account in the Bank.

14. *Audit of Administrator-General's accounts.*—(1) The Administrator-General's accounts shall be audited half yearly for the periods ending 30th June and 31st December in each year. These audits shall be directed to ascertain that the accounts have been properly and accurately kept and that all Money received and disbursed have been duly accounted for.

(2) The securities held by the Administrator-General or on his account shall be verified by the officer or officers deputed by ¹[Chief Auditor, Local Fund Accounts Maharashtra State, Bombay for this purpose, and shall be certified by him or by them as provided in clause (d) of section 44.

15. *Schedules and Statements.*—The Administrator-General shall twice in every year, as soon after the 30th June and 31st December as possible, prepare the undermentioned Schedules in the Forms A and B, Statements in Forms A, B and C, and Certificate in Form A, as set forth in Appendix II to these rules. The said Schedules and Statements shall be placed before the auditors for inspection and examination; on the same being passed by such auditors, the Administrator-General shall distribute copies thereof as follows:—

(a) two copies shall be supplied to the auditors—one for their record and one for being forwarded to Government;

(b) one copy shall be kept on the office record.

Schedule A, showing the balances of assets as at the close of the period of the account of all estates which are under administration and accounts whereof are maintained “A” ledger.

Schedule B, showing the balances of assets as at the close of the period of the account of all estates whose administration is closed but where the assets are retained in hand as being unclaimed and accounts whereof are maintained in “B” ledger.

Statement A, showing estates in which the Administrator-General has remitted a part of the fees under rule 8 during the half year covered by the statement.

Statement B being the balance-sheet of the Administrator-General for the half year covered by the statement.

Statement C, showing the commission and fees paid by the Administrator-General to the State Government during the half year covered by the statement.

Certificate A, being a certificate of verification of the valuable articles, such as jewellery and ornaments, in the custody of the Administrator-General.

16. *Cost of audit.*—The costs of, and incidental to, the audit and examination of the Administrator-General's accounts shall be met out of the fees levied under rule 7.

¹Sub. by G. N. of 29-6-1984.

¹Sub. by G. N. of 31-12-1988.

²Sub. by G. N. of 17-12-2005.

³Sub. by G. N. of 17-12-2005.

⁴Sub. by G. N. of 17-12-2005.

17. Inspection under section 49.—Any person claiming to be interested in the administration of any estate which is in charge of the Administrator-General and having satisfied the Administrator-General that he is interested, pecuniarily or otherwise, in such estate, shall be entitled to inspection under section 49, but no person shall be deemed to be interested in the administration of such estate merely by reason of his being a relation or friend of the next-of-kin of the deceased, or of any other person claiming or alleged to be interested in the estate. Inspection granted under this section shall be taken in the presence of such person or persons as the Administrator-General may, by general or special order, direct. An appeal shall lie to the State Government against any refusal by the Administrator-General allow inspection under section 49, and the State Government may pass such orders thereon as it may deem proper.

18. Yearly statement of assets transferred to Government.—The Administrator General shall, at the audit of his accounts for period ending 31st December of any year, submit to the auditors for verification a Statement in Form D as set forth in Appendix II to these Rules of assets transferred to the State Government under section 51 during the said year.

19. Prescribed authority under section 52.—The Administrator-General shall be the prescribed authority within the meaning of section 52 to whose satisfaction any claim to any part of the assets transferred to the account and credit of the State Government shall be established,

20. Administration of estates of foreign subjects.—On receipt of notice of the death of any person who was, or who the Administrator-General has reason to suppose may have been, the subject of any Foreign State to which the provisions of section 56 apply, the Administrator-General shall forthwith give notice of such death to the Consular Officer of such Foreign State at Bombay, and shall inform the District Judge who has reported such death, of his having done so. In such a case the Administrator-General shall take no steps to administer or in any way deal with such estate without the consent of such Consular Officer, or until he has expressed his intention of not moving in the matter.

21. Return under the Army and Air Force (Disposal of Private Property) Act, 1950, or the Navy Act 1957.—The Administrator-General shall twice in every year as soon after the 30th June and 31st December as possible, submit to the Secretary to the Government of India, Ministry of Defence, a return of estates administered, by him under sections 57 and 58 in accordance with the provisions of the Army and Air Force (Disposal of Private Property Act, 1950 (40 of 1950) or the Navy Act 1957 (62 of 1957) showing the manner in which they have been disposed of.

22. Records to be kept by the Administrator-General.—The Administrator-General shall keep the following files, accounts, statements and records, namely:—

- (1) Separate Correspondence File, relating to each estate.
- (2) Certificate File, containing office copies of certificates issued by the Administrator-General.
- (3) Audit File, containing office copies of Schedules, Statements and Certificates prepared for audit purposes.
- (4) Estate Register, which shall be kept in Form No. 1 in Appendix III to these rules, and shall serve as an index to all other Registers incorporating dealings relating to the estate ; in the hands of the Administrator-General. The Register shall also show in brief particulars, assets belonging to each estate, claims filed against the estate and payments made in respect thereof, and the distribution of the balance among the parties entitled thereto.

(5) Assets Register, in which shall be compiled Inventory Sheets prepared in Form No. 2 in the said Appendix. The Register shall contain a list of moveable assets which come into the hand of the Administrator-General and particulars as to their disposal.

(6) Register of Valuables, in which shall be entered in Form No. 3 in the said, Appendix, a list of valuable articles such as ornaments, jewellery etc., which come into the hands of the Administrator-General. Particulars as to disposal of such assets shall be entered in this register in appropriate columns.

(7) Register of Title Deeds and Wills, in which shall be entered in Form No. 4 in the said Appendix, a list of documents of title and wills received by the Administrator-General in the course of administration of the estate.

(8) Claims Register, in which shall be entered in Form No. 5 in the said. Appendix, the names and addresses of claimants who have filed claims against an estate together with the amounts of their claims. It shall also contain information as to what part of the claims are admitted under rule 32 and particulars of payments made in respect of such admitted claims.

(9) Certificates register (with index of Certificate Numbers), in which shall be entered in Form No. 6 in the said Appendix, particulars of certificates issued by the Administrator General under the Act. It shall contain information as to name of the deceased for whose estate the certificate is granted, name of the person applying for the certificate, and short description of the assets for which the certificate is issued. Each entry in the register shall be initialled by the party receiving the certificate.

(10) Registration Book, in which shall be entered in Form No. 7 in the said Appendix, particulars of documents registered in the Administrator-General's Office and thereafter returned to parties.

(11) Rent Bill Books in Form No. 8 in the said Appendix. The rent receipt will show the particular of the Estates, the premises rented and the amounts received. The Bill Book should, provide for preparation of the rent receipts in duplicate by carbon process.

(12) Rent Register, in which shall be entered in Form No. 9 in the said Appendix, the names of the tenants, their monthly rent, and recoveries made and arrears outstanding from month to month.

(13) Rent Remittance Report (in duplicate), in which shall be entered in Form No. 10 in the said Appendix, the report of the Rent Clerk about rent collections made by a Rent Collector during a particular month.

(14) Rent Recovery Statement, in which shall be given in Form No. 11 in the said Appendix, information by the Rent Collector about real recovery position of a property for a particular month.

(15) Register of Property Taxes, in which shall be entered in Form No. 12 in the said Appendix, Particulars of payment of Property Taxes, Water Charges, Ground Rent, Land Revenue, etc. in respect of properties in charge of the Administrator-General.

(16) Recovery Statement for Water Charges, in which shall be entered in Form No. 13 in the said Appendix, particulars of allocations of water charges to different tenants and of recovery thereof from them by the Administrator-General.

(17) Estatewise Register of Securities, in which shall be entered in Form No. 14 in the said Appendix, particulars of all securities of whatsoever nature received or purchased by the Administrator -General on account of each estate and his dealings therewith.

(18) Loanwise Register of Securities, in which shall be entered in Form No. 15 in the said Appendix, loanwise particulars of securities held by the Administrator-General on account of different estates in his charge and how and where they have been deposited.

(19) Securities Deposit Register (in three parts and with Index) in which shall be kept in Form No. 16 in the said Appendix, an account of deposit of securities by the Administrator-General in the Subsidiary General Ledger Account or Safe Custody Account of the Bank and of securities kept by him in hand.

(20) Interest Book, in which shall be entered in Form No. 17 in the said Appendix a statement of gross interest, deduction therefrom of income-tax and Bank's commission and net interest received by the Administrator-General on securities held by him.

(21) Register of income-tax Exemption Certificates, in which shall be entered in Form No. 18 in the said Appendix, particulars of income-tax Exemption Certificates issued in the various estate in charge of the Administrator-General.

(22) Accountwise Register of Shares, in which shall be entered in Form No. 19 in the said Appendix, particulars of ordinary and preference shares held in each estate in the hands of the Administrator-General, and of his dealings therewith.

(23) Companywise Register of Sharers, in which shall be entered in Form No. 20 in the said Appendix, companywise particulars of shares held by the Administrator-General in the various estates in his charge.

(24) Divident Book, in which shall be entered in Form No. 21 in the said Appendix, a statement of gross dividends, income-tax deductions therefrom, and net dividends declared on shares, held by the Administrator-General.

(25) Safe Custody Register of Shares, in which shall be kept in Form No. 22 in the said Appendix, an account of share certificates deposited by the Administrator-General for safe custody with the Reserve Bank and of those kept by him in hand.

(26) Register of fixed Deposits, in which shall be entered in Form No. 23 in the said Appendix, particulars of investments made by the Administrator-General in Fixed Deposit accounts with Scheduled Banks in various estates in his charge, showing the dates of maturity and the manner of their disposal after maturity.

(27) Summary of fixed Deposits, in which shall be kept in Form No. 24 in the said Appendix, a Bankwise account of the total investments made by the Administrator-General in Fixed Deposits.

(28) Cash Book, in which shall be entered in Form No. 25 in the said Appendix, particulars of daily transactions in cash, shares, securities and fixed deposits on account of estates in the charge of the Administrator-General.

(29) Ledger Accounts, which shall be maintained in two sets viz., "A" and "B" in Form No. 26 in the said Appendix. "A" ledgers shall contain separate accounts of estates under administration, while "B" ledgers shall contain separate accounts of estates whose administration is closed, but where assets are retained in hand by the Administrator-General for transfer to the State Government under section 51.

(30) Miscellaneous Ledger, which shall contain in Form No. 27 in the said Appendix, miscellaneous accounts of the office, such as Security-Deposits Account, Suspense Accounts etc.

(31) Fees Book, in which shall be shown in Form No. 28 in the said Appendix, the total amount of fees and commission received by the Administrator-General, and the amount thereof paid to the credit of the State Government or for any other purposes.

(32) Receipt Book (in duplicate), which shall be kept in Form No. 29 in the said Appendix. The receipts shall be prepared in duplicate by carbon process and shall, be passed in consecutive serial numbers, and signed by the Administrator-General.

(33) Voucher File, which shall contain a compilation of vouchers for a given period. The voucher which shall be in Form No. 30 in the said Appendix shall explain clearly the nature of the payment made and shall be signed by the Administrator General after satisfying himself that the Accounts Section of the office has passed it for payment.

(34) Stock Register of Cheque Books which shall show in Form No. 31 in the said Appendix, the number of the cheque books in stock, their date of issue and date of return of the counter foils. Each entry in the Register shall be initialled by the official in charge of the stock of cheque books.

(35) Stock Register of Receipt Books, which shall show in Form No. 32 in the said Appendix, the number of the receipt books in stock, their date of issue and date of return of the duplicates. Each entry in the Register shall be initialled by the official in charge of the stock of receipt books.

(36) Stock Register of Rent Bill Books which shall show in Form No. 33 in the said Appendix, the number of the rent bill books in stock, their date of issue and date of return of the duplicates. Each entry in the Register shall be initialled by the official in charge of the book of rent bill books.

(37) Outward Register, which shall show in Form No. 34 in the said Appendix, the amount of postage, if any, paid on each letter sent out from the office, and if the postage is chargeable to any estate the name of the estate. Each entry in the Register shall be initialled by the Cashier.

(38) Inward Register, which shall show in Form No. 35 in the said Appendix, the date of receipt of every letter received in the office, sender's name, the estate to which it refers and how it is disposed of.

(39) Letter Delivery Book, in which shall be entered in Form No. 36 in the said Appendix, the names and addresses of persons to whom letters are sent from the office by messengers, with columns for office number of the letters and for the signatures of the addresses or their agents.

23. *Preparation of inventory in the presence of a Panch.*—When the estate of a deceased person comes into the possession of the Administrator-General, an inventory shall be made of the articles taken over. Two persons from among the deceased's relatives or friends or any respectable neighbours who may be available shall be invited to act as a Panch while the inventory is being made and to attest it on completion.

24. *Cash Book to be balanced daily and initialled.*—The Cash Book shall be balanced every day on which there are cash transactions and shall be laid before the Administrator-General who, after checking the entries and satisfying himself that the balance is correct, shall initial the balance entry.

25. *Accounts to be closed half-yearly.*—The Administrator-General's accounts shall be closed on the 30th day of June and on the 31st day of December in each year and the Schedules and Statements prescribed in rule 15 shall be duly prepared.

26. *All payments to be supported, by vouchers.*—Every payment charged in the Administrator-General's cash account shall be supported by a voucher, which shall be passed for payment under the Administrator-General's initials.

27. *Office cash balance exceeding* ¹[Rs. five thousand] *to be paid into the Bank.*—The Administrator-General not, at any time, retain in his hands a larger cash balance than ²[Rs. 5,000] ; any excess above that sum shall, at the earliest day possible be lodged to the credit of the personal ledger account of the Administrator-General.

28. *Investment of cash balance.*—Whenever the cash balance of any estate after providing for ascertained current demands and outgoings amounts to or exceeds ³[five] thousand rupees, it shall be invested by the Administrator-General in the manner authorised by any law for the time being in force relating to the investment of trust funds, or by way of fixed deposits in any ⁴[Nationalised Bank or by way of Bonds, Securities, Units through Nationalised Bank/ Broker after taking brokerage or incentive against the said investment, if applicable.]

29. *Custody of Securities.*—All securities coming into the possession of the administrator General shall, on the issue, to him of letters of Administrator in the estate concerned, be forthwith lodged by him in the Bank for safe custody except in any case in which it may be necessary for him to retain them temporarily for any purpose. Debentures, shares and similar, documents may either be lodged in the Bank for safe custody or may be retained by the Administrator-General in his own custody as he may in each case consider most beneficial to the estate concerned.

30. *Advance to an estate.*—The Administrator-General may, out of the funds in the Fees Account, make advances upto ⁵[Rs. 5,000] in the aggregate for meeting temporarily the expenses of taking charge of an estate under section 10 or 30 or for obtaining letters of administration. When the amount of such expenses is recovered from the assets realised by him, the same shall be reimbursed to the Fees Account.

31. *Separate account for assets to be transferred to Government.*—(1) The Administrator-General shall open a separate account of each estate coming into his hands for administration. Such account shall be opened and maintained in “A” ledger of the office so long as the estate is under administration. If any assets remain undistributed till after the administration is closed, the Administrator-General shall, on being satisfied that there is no likelihood of any claim being made to them, transfer the account of the estate from “A” ledger to “B”-ledger of his office. Likewise the Administrator-General shall transfer from “A” ledger to “B” ledger the assets reserved by him for meeting the admitted claims of the creditors and the indivisible assets of the estates in his hand in the manner respectively provided for in rules 35 and 36. All the assets so transferred to “B” ledger shall, if they remain in custody of the Administrator-General for a period of twelve years without any application for payment thereof having been made and granted by him, be transferred to the account and credit of the state Government under section 51.

(2) Each account opened in “B” ledger should indicate at its heading, the year in which the assets to the credit of the account, are liable to be transferred to the State Government under section 51. At the end of every calendar year, the Administrator-General shall, subject to the provisions of the said section, transfer to the State Government the assets to the credit of all the accounts in “B” ledger which are liable to be closed in that year.

32. *Adjustment of estate.*— On collecting the estate of the deceased, the Administrator-General shall apply it firstly towards recoupment of his costs, fees and commission, secondly to payment of expenses and debts as he knows of in the order of priority as laid down in sections 320 to 323 (both inclusive) of the Indian Succession Act, 1925, and lastly to the distribution of the assets in the discharge of such other lawful claims under section 23, as he has notice of. Before so adjusting the claims, the Administrator-General shall give notice in the manner prescribed by rule 6 to the claimants to send into him their claims against the

estate. On receipt of a claim accompanied by an affidavit in Form No. 1 in Appendix IV, it shall be registered in the claims Register, and be admitted if on scrutiny the Administrator-General is its legality. Where the claims consists of debts or specific legacies, the Administrator-General may open a separate sub account for the estate in "A" ledger to be called the estate's "Claim Accounts", over to the said sub-account from the balance of the estate in his charge, assets equivalent to the aggregate amount of such claims, and all payments he shall thereafter make on account of such claim shall be debited to the said account.

33. *Notice after adjustment to registered claimant to apply for payment.*—When an estate has been adjusted as in rule 32 and the Administrator-General is in a position to pay the claimants of such estate in full or in part out of the assets transferred to the "claims Account", a notice shall be forwarded by a post to the address of every claimant whose claim has been registered and admitted, that the Administrator-General is prepared to pay his claim in full or in part, as the case may be, and such claimants shall be requested to apply forthwith to the Administrator-General for payment.

34. *Similar notice when further-dividend is payable*—A notice similar to that mentioned in rule 33 shall be forwarded by post to every claimant of an estate whose claim has been registered and admitted, but has not been paid in full, whenever further assets in such estate have been realised and, the Administrator-General is in a position to pay further divided on the registered and admitted claims.

35. *Transfer of assets where claimants have not applied for payment.*—When any claimant to whom a notice under rule 33 or rule 34 has been sent, has not, till after the administration is closed, requested payment of the amount due to him, the Administrator-General shall, on being satisfied that there is no likelihood of any claim being received from him, transfer the assets in the estate's "Claims Account" in "A" Ledger to the estate's corresponding account in "B" Ledger.

36. *Indivisible balances.*—When the realised assets of an estate are so small in value that the estate is practically indivisible amongst the claimants entitled thereto, or when after division of an estate a balance remains which, by reason of the number of the claimants and the smallness of the balance, is practically indivisible amongst such claimants, such assets or balance shall be transferred on the closing of the estate accounts in "A" Ledger to separate account of the estate in "B" Ledger to be called "Closed Estate Account" should in further assets of such estate which has been closed be realised, they shall be credited to such estate in the "Closed Estate Account", and if the total to credit of such closed estate be practically capable of division amongst the claimants entitled thereto, the account of such closed estate shall be re-opened in the "A" Ledger and the sum credited to such estate in the "Closed Estates Account" shall be transferred to the account so re-opened and shall be distributed amongst the parties entitled thereto.

37. *Place of payment of claims.*—All moneys payable to claimants shall be payable at the office of the Administrator-General. When payment is remitted by post, the costs of remittance, including postage charges, shall be borne by the person at whose request the remittance is made.

38. *Foreign claims to be registered in Indian currency.*—The Administrator-General shall, for the purpose of the registration of the claims of foreign creditors convert the sums claimed into Indian rupees at the rate of exchange current upon the date on which any claim is registered, and shall, subject to the provisions of any law for the time being in force regulating foreign exchange, remit, at the rate current upon which the remittance is made, the amounts so converted in payment of such claims.

39. *Method of payment of claims outside India*:— Subject to the provisions of the Foreign Exchange Regulation Act, 1947, or any other law for the time being in force, all remittances to persons resident outside India shall be made through the Reserve Bank of India by Mail Transfer or Telegraphic Transfer for credit of the party's account in the Bank named by the party :

Provided that, in cases where the amount remitted has to be paid to a person residing in the United Kingdom, such payment shall be made through the Official Agent in London of the Administrators-General in India by means of a Mail or Telegraphic Transfer Order on the State Bank of India, London.

40. *Appointment of Official Trustee as trustee of assets after completion of administration*.— When the Administrator-General has, so far as may be, discharged all the liabilities of an estate administered by him and notified the fact in the *Official Gazette*, he may by an instrument in writing which shall be in Form No. 2 in Appendix IV, with the consent of the Official Trustee, appoint the Official Trustee to be the trustee of any assets then remaining in his hands.

41. *Form of application for Administration-General's certificate*.—(1) An application for a certificate under section 29 or 30 shall be made by an affidavit and shall be in Form No. 3 in Appendix IV, or as near thereto as the circumstances of the case may permit. If the application is made by a creditor, it shall disclose full particulars of the debt, and be accompanied by proof, documentary or otherwise in support, of the debt.

(2) On the application for certificate being granted, the certificate shall be issued in Form No. 4 in the said Appendix; If the grant of certificate issued is conditional upon the applicant executing a bond for due administration of the estate, the bond shall be taken in Form No. 5, thereof.

(3) The Administrator-General may, on an application made by an affidavit, for sufficient reasons, amend the certificate granted under sub-rule (2) or issue a duplicate thereof.

42. *Application for revocation of certificate*.—An application for revocation of a certificate under section 33 shall be made by an affidavit and shall state precisely the grounds on which the revocation is sought. On the certificate being revoked the holder thereof shall be called upon to deliver it to the Administrator-General under section 34.

43. *Accountant and Assistant Accountant to execute bond*.—The accountant and the Assistant Accountant handling cash in the Administrator-General's Office shall, on their respective appointments, be required to furnish security in one of the forms mentioned in rule 51 of the Bombay Financial Rules, 1959, in the sums of ¹[Rs. 20,000] and ²[Rs. 10,000] respectively.

44. *Destruction of records*.—The books and papers mentioned in the following list may be destroyed or disposed of by the Administrator-General at the respective times mentioned therein or as soon thereafter as may be convenient.

(a) Three years from the date of taking charge—

(i) Private papers, bills, receipts, account books, memoranda and other similar documents of no permanent value received by the Administrator-General along with an estate, and which have not in the meantime been claimed by the next-of-kin or any other person entitled thereto.

- (b) Three years from the date of last entry—
- (i) Rent Remittance Report;
 - (ii) Rent Recovery Statement;
 - (iii) Duplicates of Receipt Books;
 - (iv) Stock Register of Cheque Books;
 - (v) Stock Register of Receipt Books;
 - (vi) Stock Register of Rent Bill Books;
 - (vii) Outward Register;
 - (viii) Inward Register;
 - (ix) Letter Delivery Book;
 - (x) Any other record which is not herein provided for.
- (c) Six years from the date of closing of the administration of an estate—
- (i) Correspondence File.
- (d) Six years from the date of the last entry—
- (i) Audit File;
 - (ii) Duplicates of Rent Bills;
 - (iii) Recovery Statement for Water Charges;
 - (iv) Register of Income-tax Exemption Certificates;
 - (v) Register of Fixed Deposits;
 - (vi) Summary of Fixed Deposits;
 - (vii) Cash Book;
 - (viii) Fees Book;
 - (ix) Voucher File.
- (e) Twelve years from the date of last entry—
- (i) Estates Register;
 - (ii) Assets Register;
 - (iii) Register of valuables;
 - (iv) Register of Title Deeds;
 - (v) Claims Register;
 - (vi) Certificates Register;
 - (vii) Registration Book;
 - (viii) Rent Register;
 - (ix) Register of Property Taxes;
 - (x) Estatewise Register of Securities;
 - (xi) Loanwise Register of Securities;
 - (xii) Securities Deposit Register;
 - (xiii) Interest Book;
 - (xiv) Accountwise Register of Shares;
 - (xv) Companywise Register of Shares;
 - (xvi) Dividend Book;
 - (xvii) Safe Custody register of Shares;
- (f) Thirty years from the date of last entry—
- (i) Certificate File;
 - (ii) Miscellaneous Ledger.
- (g) Sixty years from the date of last entry—
- (i) Ledger Accounts.

45. *Mode of serving summons.*—(1) Summons for the attendance of any person, whether a party or witness at an inquiry or other proceedings under the Act may be sent to him by post or a special messenger selected by the Administrator-General or in any other manner which he thinks fit. The summons may be substituted by a letter of request where the person to be summoned is, in the opinion of the Administrator-General, of a rank entitling him to such mark of consideration. The letter of request shall contain all the particulars required to be stated in a summons and, shall be treated in all respects as a summons. The summons or letter of request shall be deemed to have been duly served on the person summoned if it is sent by registered post and an acknowledgement or refusal thereof has been received.

(2) All summonses, letters of request and other processes may be signed by the Administrator-General, or such officer as he appoints for the purpose.

(3) No summons or letter of request for the attendance of any witness shall be issued at the instance of a party to an inquiry or other proceeding under the Act, unless the party within fourteen days of demand deposits with the Administrator-General such sum of money as in the opinion of the Administrator-General is sufficient to defray the travelling and other expenses, payable, to such witnesses.

46. *Allowances to witnesses.*—(1) Allowances payable to witnesses summoned or any enquiry or other proceeding under the Act shall vary according to the status and circumstances of witnesses who shall be classed as follows :—

Class (I) will generally include Large land-holders, professional men of high position, big businessmen and persons of like status.

Class (II) will generally include small land-holders, ordinary professional men, clerks, artisans, small businessmen and persons of like status.

Class (III) will generally include small cultivators, labourers and persons of like status.

¹[(2) Local witnesses of all classes shall be paid second class railway fare or bus fare, as the case may be, towards conveyance charges.

(3) Witnesses coming from outside the local area shall be paid subsistence allowance at the rate of rupees ten, rupees eight and rupees six per diem for Class I, Class II and Class III witnesses, respectively. The travelling allowance for all classes of witnesses shall be the second class fare, if the journey is by rail and actual bus expenses, if the journey is by road. If the journey is by steamer, the travelling allowance shall be as follows :—

- (i) For Class I ... Passage by higher class if there are two classes, by the middle class, if there are three classes.
- (ii) For Class II ... Passage by middle class, if there are three classes, by lower class, if there are two classes.
- (iii) For Class III ... Lowest Glass.

(4) The Officer holding the inquiry or other proceeding may, however, for reasons recorded in writing, sanction in the case of any witness, allowances at such higher rates, as he may deem fit.

(5) The Officer may, in the case of any person summoned to give evidence as an expert, allow in addition reasonable remuneration for the time occupied both in giving evidence and in performing any work of an expert character necessary for the enquiry or other proceedings.

47. *Manner of recording evidence*—At any inquiry or other proceeding under the Act as the examination of each witness proceeds, the Officer holding the inquiry or proceeding may make a memorandum of the substance of what each witness deposes and such memorandum shall be signed by the Officer and shall form part of the record.

48. *Repeal*.—On the commencement of these rules, the Administrator-General's (Bombay) Rules, 1922, and any similar rules, in force in any part of the State immediately before such commencement shall stand repealed :

Provided that anything done or any action taken, under the rules so repealed shall be deemed to have been done or taken under the corresponding provisions of these rules.

APPENDIX I

(See rule 7).

COMPUTATION OF FEES

PART I—CAPITAL FEES

Fees payable in cases where the Administrator General has taken charge of an estate of a deceased person under the provisions of the Administrators General Act—

(1) Where the value of the estate does not exceed Rs. 1,00,000, a fee of ¹[eight] per cent. on such value, with a minimum fee of [Rs. 100] ;

(2) Where the value of the estate exceeds Rs. 1,00,000 and does not exceed Rs. 3,00,000, a fee of ³[nine] per cent. on the whole amount;

(3) Where the value of the estate exceeds Rs. 3,00,000, a fee of ⁴[ten] per cent on the whole amount.

⁵[(4) Deleted.

(5) Deleted.

(b) Deleted.

(c) Deleted.

(d) Deleted.

Explanation.—For the purpose of charging fees under this part "estate" shall include dividends, interest or rents accrued due before the death of the deceased person on the assets left by him.

PART II—INCOME FEES.—In respect of following duties of the Administrator General acting in any of the capacities mentioned in Part I above, namely :—

(a) on collection of dividends and interest accrued due after the death of the deceased person, of the assets left by him, a fee of ⁶[5] per cent;

⁷[(b) on collection of rents and compensation accrued due after the death of the deceased person, of the assets left by him, a fee of ⁸[6] per cent ;

PART III—FEES ON INVESTMENT AND SALE.—In respect of following duties of the Administrator General acting in any of the capacities mentioned in Part I above, namely :—

(a) on investment of moneys belonging to the estate, a fee of ⁹[one] per cent. on the amount of investment;

(b) on sale of moveable property belonging to the estate, a fee of ¹⁰[one] per cent. on the sale price ;

1, 2, 3, 4. Sub. by G. N. of 17-12-2005.

5. Deleted by G. N. of 31-12-1988.

6. Sub. by G. N. of 17-12-2005.

7. Ins. by G. N. of 31-12-1988.

8. Sub. by G. N. of 17-12-2005.

9, 10. Sub. by G. N. of 17-12-2005.

¹[(c) on purchase, mortgage or sale of immoveable property, a fee of two per cent. on the price fixed :]

Provided that, where the investment of money or sale of property belonging to the estate is made through the Reserve Bank of India, the Administrator General shall remit from the above fees the commission charged by the Reserve Bank in respect of its own duties.

²[Explanation I.—Investment includes re-investment of the moneys, except where such moneys are re-invested by way of renewal.

Explanation II.—Sale includes encashment, redemption at any time of the fixed deposit receipts, units, debentures, bonds, securities and similar documents.]

PART IV—CERTIFICATE FEES.—Fees payable in respect of grant of a certificate under section 29 or 30—

(i) a fee of rupees ³[five] on every rupees 100 or part thereof on the value of the asset covered by the certificate, with a minimum fee of rupees ⁴[twenty five] :

Provided that, no fee shall be payable in respect of certificate when it appears from the affidavit on which such certificate is granted, that the deceased, whose assets are covered by such certificate, was a person subject to military law, who has been killed or has died of wound inflicted, accident occurring or disease contracted within twelve months before death while on active service in war ;

(ii) a fee of rupees ⁵[twenty five] on every amendment made on the certificate plus the excess fee which would have been payable had the additional assets covered by the amendment been included in the certificate granted;

(iii) a fee of rupees ⁶[twenty five] for a duplicate certificate.

Note. 1— In cases in which the estate of a deceased person consists of only or in a part of immoveable property, the value of such immoveable property for the purpose of charging the fees shall be taken to be $16 \frac{2}{3}$ times the annual rental value of such immovable property. In case, where the estate of the deceased consists of tenancy rights, the value thereof for the purposes of charging fees shall be 100 times of monthly rent of the premises.

Explanation.—For the purpose of these rules, “ rent ” means the rent actually payable to the landlord at the time of death of the deceased.

⁷ [Note. 2—The fees paid for certificate shall be non-refundable, in any circumstances.]

PART V — FEES FOR SAFE CUSTODY.—Fees payable in respect of the estates—

(1) a fee of 10 paise per share, units, Bonds, debentures and similar documents per year or part thereof;

(2) a fee of one fourth per cent of the face value per year or proportionate fees on part thereof on fixed deposit receipts. Safe Custody charges on fixed deposit receipts to be charged for a full period when the investment is made.

Explanation.—Where the Companies are in liquidation or are not declaring any dividends, no fees should be charged.

1, 2. Inserted by G. N. of 31-12-1988.

3, 4, 5, 6 Sub. by G. N. of 17-12-2005.

7. Inserted by G. N. of 17-12-2005.

APPENDIX II
SCHEDULES AND STATEMENT

Schedule A

[See rule 15]

Schedule of Balances of Estates / Trusts under administration

Ledger Folio 1	Name of Estate/ Trusts 2	No. of shares 3	Balance as on					Other Properties 9
			Securities		Fixed Deposit 6	Cash		
			Foreign 4	Rupee 5		To Credit 7	To Debit 8	

[Chief Auditor Local Fund Accounts Office]

Examined and found correct.

Dated this day of 20

Bombay,

20

Examiner.

Administrator-General,
 Maharashtra State, Bombay.

¹ Sub. by G. N. of 29-6-1984.

Schedule B*(See Rule 15)*

Schedule of balances of Estates whose administration is closed but where the assets are retained in hand as being unclaimed.

Name of Estate	Balances as on					
	No. of shares	Securities		Fixed Deposit	Cash	
		Foreign	Rupee		To Credit	To Debit
1	2	3	4	5	6	7

[Chief Auditor, Local Fund
Accounts Office]

Examined and found correct.

Bombay, 200

Examiner.

Statement A

(See Rule 15)

Showing Estates in which the Administrator-General has remitted a part of the fees under rule 8 of the Administrator-General's (Maharashtra) Rules, 1967 during the half year ending 200 .

Name of Estate	Amount of fees remitted	Reasons in brief for granting remission

[Chief Auditor, Local Fund
Accounts Office]

Bombay, 200

Examined and found correct.

Examiner:

Statement B
(See rule 15)

Balance Sheet of the Administrator General, Maharashtra State, Bombay as at 200
Official Trustee

LIABILITIES 1	No. of Shares 2	Securities		Fixed Deposit		Cash	
		Foreign 3	Rupee 4	Rs. 5	Ps. 5	Rs. 6	Ps. 6

ASSETS 7	No. of Shares 8	Securities		Fixed Deposit		Cash	
		Foreign 9	Rupee 10	Rs. 11	Ps. 11	Rs. 12	Ps. 12

[Chief Auditor, Local Fund
Accounts Office]
Bombay, 200

Examined and found correct.
Examiner.

Dated this day of 200

Administrator General,
Maharashtra State, Bombay.

¹ Sub. by G. N. of 29-6-1984.

Statement C

(See rule 15)

Statement showing the commission and fees paid by Administrator General to the
Official Turstee
 State Government from 1st 200 to 200

Months	Rs. P.
--------	--------

[Chief Auditor, Local Fund
 Accounts Office]

Examined and found correct.

Bombay, 200

Examiner.

Certificate A

(See rule 15)

Certificate of verification of the valuable articles

THIS IS TO CERTIFY that the valuable articles such as jewellery and ornaments which are in my custody have been verified with the Register of Valuables and found to be correct.

I further certify that the valuable articles which have been deposited by me in sealed boxes with the Reserve Bank of India, Bombay, were verified with the Register of Valuables when they were last deposited with the said Bank and found to be correct.

Dated this day of 200

Administrator-General,
Maharashtra State,
Bombay.

APPENDIX III
GENERAL FORMS
Form No. 1
 [See rule 22 (4)]
Estate Register

Estate of late of
 deceased having died on

File No
 Date of taking charge
 Letters of Administration granted on
 Probate Duty paid Rs.
 Accounts closed on
 Accounts filed in High Court on

I. ASSETS

IMMOVEABLES (Land, Building, etc.)			MOVEABLES (Personal effects, furniture, ornaments, etc.)				
Description	Estimated Value	Amount realised	Description	Register to be referred to	Page of Folio	Estimated value	Amount realised
1	2	3	4	5	6	7	8
	Rs.	Rs.				Rs.	Rs.
			1. Shares ..				
			2. Securities ..				
			3. Fixed Deposits ..				
			4. Ornaments ..				
			5. Personal effects and furniture.				
			6. Cash ..				
			7. Title Deeds ..				

II. CLAIMS 9	III. DISTRIBUTION						Remarks 16
	Name of beneficiar 10	Relationship with deceased 11	Shares in Estate 12	Assets paid 13	Value of asses 14	Date of payment 15	
See Claims Folio No. ..					Rs.		
Amount claimed Rs. ..							
Amount admitted Rs. ..							
Amount paid Rs. ..							

Form No. 5
 [See rule 23(8)]
 Claims Register

Estate of Trust Estate Register Folio No.

Trust Register Folio No.

Date of advertisement
 inviting claims

Date of Receipt of claim 1	Name of claimant 2	Address of claimant 3	Nature of claim 4	Amount for which claim is preferred 5	Pref. claim admitted 6	Ordinary claim admitted 7	Date of Notification admitting claim 8	Amount paid to claimant 9	Date of payment to claimant 10	Date of transfer of balance to Govt. 11	Remarks 12

Form No. 6

[See rule 22(9)]

Index of Certificate Numbers

Year

Certificate No.	Petition No.	Certificate No.	Petition No.	Certificate No.	Petition No.

Form No. 6

[See rule 22(9)]

Certificate Register

Showing particulars of certificates issued by the Administrator-General under Act, XLV of 1963

Serial No. of petition 1	Date of registration of petition 2	Name of deceased and of the petitioner 3	Short description of assets for which certificate is issued 4	Date of issue of certificate 5	Certificate No. 6	Fees charged 7	Signature of party receiving certificate 8	Remarks 9

Form No. 7

[See rule 22(10)]

Registration Book

Showing particulars of documents registered in office and returned to parties

Serial No.	Date of registration in Office	Date of document	Description of documents	Name of person executing or authority issuing document	Person to whom granted	Estate ——— in Trust which document is produced	Examined by	Initials of the officer
1	2	3	4	5	6	7	8	9

Form No. 8

[See rule 22(11)]

ADMINISTRATOR-GENERAL

MAHARASHTRA STATE

OFFICIAL TRUSTEE,

P.W.D. Building (Ground floor),

Vir Nariman Road, Fort, Bombay-1

Book No.

Receipt No.

Estate

_____ of

Trust

Open land/Room/Block/Shop No. at floor
admeasuring

Date.....

Received from

a sum of Rs. only,

being the amounts as follows in respect of the above premises for the month

of 19 :-

Rs.

Rent/Compensation	..	..	..
Rates, Cesses and Taxes	..	..	..
Electric charges	..	..	..
Water charges	..	..	..
Education cess	..	..	..
Total	..		

Payment received by

Rent Collector

Administrator-General.
Maharashtra State.

Form No. 9

[See Rule 22(12)]

Rent Register for the year ending

Estate _____ of

Date of taking possession.....

Trust

Particulars of property

Date of handing over possession

No.	Name of Tenant	Monthly rent	Balance brought forward	JANUARY			Balance outstanding	Repeat for February to December	Remarks
				Current demend	Recoveries made				
					Book and Receipt No.	Amt.			

Form No. 11

[See rule 22(14)]

Rent Recovery Statement for the month of 19

Estate
of
Trust

Property at

Floor Room No.	Name of tenant	Rent per month		Arrears at the end of last month		Total rent due		Amount recovered in the month		Arrears at the end of the current month		Months for which rent is in arrears		Action taken against defaulting tenants	Remarks
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		

Form No. 12

[See rule 22(15)]

Register of Property Taxes

Year

Estate Trust of	Ward No.	Street No.	Locality	Net rateable value	Property taxes		
					Amount	Period	Date of Payment
1	2	3	4	5	6	7	8

Water charges			Ground rent, land revenue etc.				Remarks
Amount	Period	Date of Payment	Collector's Notice No.	Cadastral Survey No.	Amount	Date of Payment	
9	10	11	12	13	14	15	16

Form No. 13
[See rule 22(16)]

Recovery Statement for Water Charges

Estate of
Trust
Particulars of Property

Serial No.	Floor/Block No.	Name of Tenant	Previous arrears		Period of Bill..... Amount of Bill Rs..... Landlord's share Rs..... Share of tenants Rs.....	
			Period	Amount	Amount allocated to individual tenants	Receipt No. and date of Recovery
1	2	3	4	5	6	7

Period of Bill..... Amount of Bill Rs..... Landlord's share Rs..... Share of tenants Rs.....		Period of Bill..... Amount of Bill Rs..... Landlord's share Rs..... Share of tenants Rs.....		Period of Bill..... Amount of Bill Rs..... Landlord's share Rs..... Share of tenants Rs.....		Remarks
Amount allocated to individual Tenants	Receipt No. and date of recovery	Amount allocated to individual tenants	Receipt No. and date of recovery	Amount allocated to individual tenants	Receipt No. and date of recovery	
8	9	10	11	12	13	14

Form No. 14

[See rule 22(17)]

Estatewise Register of Securities
Trustwise

Estate Account opened on in Ledger Folio No.
Trust

Date	Nature of transaction	Nature of securities										Total
		Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance	
	Initial Deposit											

Form No. 15

[See rule 22(18)]

Loanwise Register of Securities

Particulars of Loan 'Due Date'

Date	Name of Estate/Trust	Security Nos. of initial holding	Amount		Sec. Nos.	Additions		Sec. Nos.	Disposals		Balance
			Face value	Market value		Face value	Purchase value		Face value	Sale value	
1	2	3	4	5	6	7	8	9	10	11	12

Deposit of Securities

With P. D. O.		with Securities Deposits		In hand	
Security Nos.	Amount	Security Nos.	Amount	Security Nos.	Amount
13	14	15	16	17	18

Form No. 16
 [See rule 22 (19)]
SUECURITIES DEPOSIT REGISTER
PART I

Subsidiary General Ledger Account (with Public Debt Office of the Reserve Bank)

Name of Loan

Date	No. of <u>D. L.</u> W. L.	C. B. Folio	Deposits	Withdrawals	Balance	Initials	Remarks

PART II

Safe Custody Account (with Securities Department of the Reserve Bank)

Name of Loan

Date	No. of <u>D. L.</u> W. L.	C. B. Folio	Deposits	Withdrawals	Balance	Initials	Remarks

PART II

Account of Securities in hands

Name of Loan

Date	No. of <u>D. L.</u> W. L.	C. B. Folio	Deposits	Withdrawals	Balance	Initials	Remarks

Form No. 17

[See rule 22 (20)]

Interest Book

Loan of due on

Warrant credited on at C. B. Folio No.

Ledger Folio	Name of the Estate/Trust	Face value of Security	Gross Interest	Income-tax deduction	Bank's Commission	Net Interest	Rate of Commission	Amount of Commission

Form No. 18

[See rule 22 (21)]

Register of Income-tax Exemption Certificates

Name of Estate/Trust

Loan 1	Security Nos. 2	Amount 3	No. and date of exemption certificate 4	By whom issued 5	Date of expiry 6	Date of Registration 7	Date of Renewal 8	Remarks 9

Form No. 19

[See rule 22 (22)]

Accountwise Register of Shares

Name of Estate/Trust

Date of receipt 1	Name of Company 2	Initial Holding		Particulars of Shares							
		Ordinary	preference	Ordinary				Preference			
				Scrip Nos. 5	Dis- tinctive Nos. 6	Face Market Value 7	Fully or partly paid 8	Scrip Nos. 9	Dis- tinctive Nos. 10	Face Market Value 11	Fully or partly paid 12

Date of transaction 13	Addition							
	Ordinary				Preference			
	Scrip Nos. 14	Distinctive Nos. 15	Face Purchase value 16	Fully or partly paid 17	Scrip Nos. 18	Distinctive Nos. 19	Face Purchase value 20	Fully or partly paid 21

Disposals								Balance 30
Ordinary				Preference				
Scrip Nos. 22	Distinctive Nos. 23	Face sale value 24	Fully or partly paid 25	Scrip Nos. 26	Distinctive Nos. 27	Face sale value 28	Fully or partly paid 29	

Form No. 20

[See Rule 22 (23)]

Companywise Register of Shares

Name of the Company Safe Custody Register Folio No.

Ordinary/Preference

Date 1	Name of the Estate/Trust 2	Initial holding 3	Purchase 4	Sale 5	Balance 6	Date 7	No. of shares in the safe custody 8	No of shares in hand 9	Remarks 10

Form No. 21

[See Rule 22 (24)]

Dividend Book

Name of the Company

Interim/Final Dividend declared on at the rate of per share for half year/year
ending

Dividend Warrant credited on at C. B. Folio No.

Ledger Folio 1	Name of Estate/ Trust 2	No. of shares 3	Gross dividend 4	Income-tax deductions 5	Net Dividend 6	Rate of commission 7	Amount of commission 8

Form No. 22

[See rule 22 (25)]

Safe Custody Register of Shares

Name of the Company : Companywise Register

Ordinary / Preference : Folio No.

C. B. Folio 1	Name of Estate/ Trust 2	Date of withdrawal 3	No. of shares withdrawal 4	Distinctive No. of shares 5	No. of scrips 6	Balance in hand 7

C. B. Folio 8	Name of Estate/ Trust 9	Date of Deposit 10	No. of shares deposited 11	Distinctive No. of shares 12	No. of scrips 13	Balance in the Safe Custody 14

Form No. 23

[See rule 22 (26)]

Register of Fixed Deposits

Date of Deposit 1	Name of Estate/Trust 2	Bank or Authority with which deposited 3	Receipt No. 4	Amount of deposit 5	Rate of interest 6	Period of deposit 7

Interest due on 8	Date of maturity 9	Date of disposal 10	How disposed of				Remarks 15
			Principal		Interest		
			Date of disposal 11	Amount 12	Manner of disposal 13	Amount 14	

Form No. 24

[See rule 22 (27)]

Summary of Fixed Deposits

Date	Name of Bank or Authority	Opening Balance	Deposits	Withdrawals	Closing Balance	Remarks

Form No. 25

[See rule 22 (28)]

Cash Book

Date	Folio	Particulars of receipts	No. of Shares	Securities		Fixed Deposit	Receipts		Receipt No.
				Foreign	Rupee		Bank	Cash	
1	2	3	4	5	6	7	8	9	10

Date	Folio	Particulars of payments	No. of Shares	Securities		Fixed Deposit	Payments		Voucher No.
				Foreign	Rupee		Bank	Cash	
11	12	13	14	15	16	17	18	19	20

Form No. 26
 [See rule 22 (29)]
Ledger

Account of the Estate / Trust

Date	C. B. Folio No.	Particulars of receipts	No. of Shares	Securities		Fixed Deposit	Cash		Cash Balance
				Foreign	Rupees		Capital	Income	
1	2	3	4	5	6	7	8	9	10

Date	C. B. Folio No.	Particulars of payments	No. of Shares	Securities		Fixed Deposit	Cash		Cash Balance
				Foreign	Rupee		Capital	Income	
1	2	3	4	5	6	7	8	9	10

Form No. 27

[See rule 22 (30)]

Miscellaneous Ledger

Account of

Date	Folio No.	Particulars of receipts	Securities	Cash		Date	Folio No.	Particulars of payments	Securities	Cash	
				Rs.	P.					Rs.	P.

Form No. 28

[See rule 22(31)]

Fees Book

Fees for the Month of

Date	Folio No.	Particulars of receipts	Commissions and fees realised		Date	Folio No.	Particulars of payments	Amount paid	
			Rs.	P.				Rs.	P.

Form No. 29

[See rule 22(32)]

ADMINISTRATOR GENERAL/OFFICIAL TRUSTEE,

MAHARASHTRA STATE :

P. W. D. Building, Ground floor,
Vir Nariman Road, Fort, Bombay-1.

Book No.

Receipt No.

Date

19

Estate/Trust of

Received from

by cash/cheque, a sum of rupees only,
being the amount of

Rs.

Accountant.

Administrator-General,
Maharashtra State, Bombay.**Form No. 30**

[See rule 22(33)]

ADMINISTRATOR GENERAL/OFFICIAL TRUSTEE,

MAHARASHTRA STATE :

P. W. D. Building, Ground floor,
Vir Nariman Road, Fort, Bombay-1.

Estate/Trust of

Voucher No.

Date

Pay Shri a sum of Rupees
only being the amount of

Rs.

Accountant.

Administrator-General,
Maharashtra State, Bombay.

Received payment as above

Attested by



Form No. 31

[See rule 22(34)]

Stock Register of Cheque Books

Cheque Book No.	Date of Issue	Initials of receiving clerk	Date of return in counterfoils	Initials of official in charge	Remarks

Form No. 32

[See rule 22(35)]

Stock Register of Receipt Books

Receipt Book No.	Date of Issue	Initials of receiving clerk	Date of return in counterfoils	Initials of official in charge	Remarks

Form No. 33

[See rule 22(36)]

Stock Register of Rent Bill Books

Rent Bill Book No.	Date of Issue	Estate or Trust in which issued	Particulars of property	Name of person receiving Rent Bill Book	Initials of person receiving	Date of return of counterfoils	Initials of official in-charge	Remarks

Form No. 34

[See rule 22(37)]

Outward Register

Serial No. 1	Date of Letter 2	Name of Estate/Trust 3	Name and address of addressee 4	How despatched 5	Amount of postage		Initials of cashier 8	Remarks 9
					Private 6	Service 7		

Form No. 35

[See rule 22(38)]

Inward Register

Serial No.	Date of receipt	Date of letter	Name of $\frac{\text{Estate}}{\text{Trust}}$	From whom received	How disposed of

Form No. 36

[See rule 22(39)]

Letter Delivery Book

Date of Despatch	Number of letter or statement	To whom sent (address)	Peon's Name	Initials of receiver with date and hour of delivery

APPENDIX IV
MISCELLANEOUS FORMS

Form No. 1

(See Rule 32)

Court Fee Stamp
1 Rupee

In the matter of the Estate
of
late of
..... deceased.

I, aged years
..... inhabitant of residing at
.....

solemnly affirm and say that the abovenamed deceased was at the time of his
swear death justly indebted to
in the sum of Rs. as per particulars
given below.—

.....
(State here particulars of Claim)
.....
.....
.....

and that no part of the said sum of Rs. nor any security or
satisfaction for the same has been received by
..... or by any person or persons for
..... use or benefit but that the whole
of the said sum of Rs. is still
due and owing to

2. That am/is/are in no way indebted to the said deceased
or to his estate.

3. Hereto annexed and collectively marked with the letter A are*
Solemnly affirmed the day of
sworn

Before me,

Magistrate or Commissioner.

*Here annex the account in respect of which the claim is made and all vouchers connected with the claim.

All documents annexed to the affidavit should be initialled by the Magistrate or Commissioner before whom the affidavit is affirmed/sworn.

Form No. 2

[See rule (40)]

THE ADMINISTRATORS GENERAL ACT XLV OF 1963

In pursuance of section 24 of the abovenamed Act the Administrator-General, Maharashtra State, Bombay, hereby appoints the Official Trustee, Maharashtra State, Bombay, to be the Trustee of the Assets now in his hands and mentioned in the Schedule hereto and the said Official Trustee hereby consents to such appointment.

Dated this day of 19

SCHEDULE

Estate	Assets in hand	Remarks

Administrator-General,
Maharashtra State, Bombay.

Official Trustee,
Maharashtra State, Bombay.

Form No. 3

[See rule 41(1)]

*Specimen Form of Application for a Certificate under section 29/30(2)
of the Administrators-General Act, 1963*

BEFORE THE ADMINISTRATOR-GENERAL, MAHARASHTRA STATE

Petition for certificate/with the Will annexed/of the Estate of (*here state the full name of the deceased*) a Hindu/Muslim/Parsee/Christian (*Please strike off words not required*) inhabitant, a bachelor/spinster/married/widower (*Strike off if not applicable to this case*) by occupation a usually residing at residing at the time of his death at in the district of deceased.

(Here state the full name and complete address of the Petitioner and his or her relationship with the deceased or status mentioned in the Will) .. Petitioner.

I. (*here state the name of Petitioner*), the Petitioner abovenamed, at present residing at in the district of do swear/solemnly affirm and say as follows :—

1. That the abovenamed died at or about the day of 19 .. Here to annexed is a true copy of the death certificate and marked, 'A'.

2. That the said deceased died/intestate as the Petitioner believes and although due and diligent search has been made by me for a Will, none has been found/ leaving a Will dated the the day of 19 hereto annexed and marked "B", which I believe to be the last will and testament of the deceased.

(*Annex the will in original with its official English translation if it is in any language, other than English and copies thereof*).

Marked "C" is an affidavit of one of the attesting witnesses to the said Will.

3. That I am the (state relationship or status mentioned in the deceased's Will) of the abovenamed deceased who died leaving him/her surviving the following as his only next-of-kin according to law by which the deceased was governed :--

(Here please give particulars of all the heirs of the deceased and their relationship to the deceased and their respective age and address. If there are major heirs their letters consenting to the grant to the Petitioner should be annexed duly signed by them and attested by a responsible person such as a Magistrate, J. P. Solicitor or advocate. If there are minor heirs, it should be stated with whom they are residing and by whom they are being maintained. If the executor does not wish to act his affidavit of renunciation should be annexed).

4. That the only assets left by the deceased within the State of Maharashtra are of the value of Rs. and consist of the following :—

(*Here state the particulars and the separate value of each asset-left by the deceased*)

The whole estate of said deceased in the State of Maharashtra is under the value of Rs. 5,000.

(*Please note that if the assets exceed Rs. 500 in value, no certificat can he granted.*)

5. That the deceased has left no other free or settled estate.

6. That no person has obtained from any Court in India either Probate of any Will or Letter of Administration with or without the Will annexed or Succession Certificate to the estate of the said deceased.

7. That I am desirous, as the (*mention relationship or status mentioned in the Will*) of the deceased, of obtaining a Certificate in respect of the estate of the said deceased under section 29/30(2) of the Administrators-General Act, 1963, and I hereby undertake, in the event of such Certificate being granted to me, to duly administer the said estate of the deceased.

Sworn

_____ at
Solemnly affirmed
This day of 19

Before me.

(To be sworn before a Magistrate or other officer empowered to administer oaths. He should sign here, state his designation and affix the seal of his office, if any).

Form

[See rule 41(2)]

Petition No. of 19

Certificate No. of 19

Estate of
.....
.....

Under the provisions of section 29 of the Administrators-General Act (45 of 1963),

I hereby certify that

having undertaken to administer the estate of the abovenamed deceased within the State of Maharashtra in accordance with the Law is entitled as of the said deceased to receive the assets hereunder mentioned which assets as appears from the affidavit filed herein were the whole of the assets left by the said deceased within the State of Maharashtra and did not at the date of the death of the deceased, exceed rupees five thousand in value.

Particulars of Assets

.....
.....
.....
.....
.....

Given under my hand and seal this day of 19

Administrator-General's Office.

Administrator-General,
Maharashtra State, Bombay.

Form No. 5

[See rule 41(2)]

KNOW ALL MEN by these presents that we
.....
are held and firmly bound, jointly and severally, unto the Administrator-General
Maharashtra State, Bombay and his successors in office in the Penal sum of Rupees
..... to be paid
to the said Administrator-General or his successors in office for which payment well and
truly to be made. We do bind ourselves, and each and every of us jointly and severally our
and each and every of our Heirs, Executors and Administrators firmly by these Presents
sealed with our Seals.

Dated this day of in the year

Now the condition of the obligation is such that if the above bounden
Administrator under the Certificate granted by the said Administrator-General of
the Property and credits of
.....
deceased, do make or cause to be made a true and perfect inventory of all and
singular the property and credits of the said deceased, which have or shall come to
the hands, possession or knowledge of the said Administrator the hands or
possession of any other person or persons for and the
same so made do exhibit or cause to be exhibited unto the Administrator-General at
his office
..... at or before the
day of next ensuing, and the same property and credits
and all the other property and credits of the said deceased at the time of
death, or which at any time afterwards, shall come to the hands or possession of
the said
or to the hands or possession of any other person or persons for
shall well and truly administer according to law and shall deliver and pay unto
such person or persons respectively as shall be lawfully entitled thereto all the
rest and residue of the Property and Credits of the said deceased. Then this
obligation to be void and of no effect, or else to remain in full force and virtue.

Sealed and delivered at

by

in the presence of—