





wnfme teewPZ bv nl qvq wZwb GB i'tei tiqvZ MhY KiTZ cvtib bv| Zte, cY ev tmev iBwb Kitj D<sup>3</sup> iBwbKZ cY'i DcKiYi Ici c0E DcKiY Ki m<sup>u</sup>tK i'émn (c0Avctb Abtjgw Z bq Ggb m<sup>u</sup>tK i'e ZxZ) ti qvZ tbqv hvq|

### 3.3| UvbP fvi Ki

UvbP fvi 0 ej tZ tKvfbv e<sup>w</sup>3 i tKvfbv wlv 0 mgfj Ki thvM cY ev tmev mieivt ni weci xZ c0B ev c0c tgvU A\_PK tevSvfbv nq| th mKj Ki thvM cY c0ZKvix ev Ki thvM tmev c0vbKvix c0Z0vbi gmK ubeÜb MhYi eva'evaKZv tbB, tm mKj c0Z0vb Zvt i ewl R UvYp fvti Dci 4% nvti UvYp fvi Ki c0vb Kitet| Zte, KwZcq cY I tmev Ici UvYp fvi Ki c0hvR bq - gmK c0vb eva'Zvgj K|

### 3.4| gmK e'e'vq e<sup>w</sup>3

gmK e'e'vq 0e<sup>w</sup>3 0 ej tZ t'fweK (natural) I AvBbx (legal) Dfq e<sup>w</sup>3 tK tevSvfbv ntqtQ| GB t0ty tZ, e<sup>w</sup>3 ej tZ tevSvq GKK gwj Kvbv, cvU0virkc, wj wgtUW tKv<sup>u</sup>vb, Kve, Ab'vb Avb-BbKt c0ti tUW ms<sup>v</sup> ev e'emvq cwi Pvj bvi Rb tKvb e<sup>w</sup>3 e'fM<sup>P</sup> M0c|

### 3.5| ubeÜb

e'emvq wbtqwrZ th tKvb e<sup>w</sup>3 i wbtRtKB gj vqb KitZ nte th Zvi gmK ubeÜb MhYi c0qvRbxqZv AvtQ Kx-bv| GKRb e'emvq tK mevi AvtM Rvb tZ nte wZwb th cY ev tmev e'emvq Ktib Zv Ki thvM Kx-bv| gj msthvRb Ki, AvBb, 1991 Gi c0g Zdm tj Ki thvM bq Ggb cY'i Ges w0Zxq Zdm tj Ki thvM bq Ggb tmev Zwj Kv itqtQ| mvari Yfvte ej v hvq th, mKj c0Kvi c0wgK, Kw R, c0YxR cY (tgvoK ev wUbrvZ e'ZxZ) gj msthvRb Ki t\_tK Ae<sup>v</sup>nuz c0B| gv K'0 w0qšY AvBtbi Aaxtb cY thgb- g, w'0wi U, G'vj tKvj BZ'w Drcv bl gj msthvRb Ki Gi Avl Zv ewfZ|

tmev tjtI Rxeb avtbi Rb tgsj K tmev, (thgb- Kw Rwg c0ZKvix, tmP c0vbKvix, tcvKvgvKo I evjvBbikvix, kvK-mewR, tgvoKve xKiY Kw exR weZiYKvix, grm mieivnKvix c0Z0vb BZ'w) mgvR Kj vYgj K tmev, ms<sup>v</sup> wZ msuk00 tmev, e<sup>w</sup>3 MZ tmev (thgb- mvsew K, Awf tZv, MvqK, muxow, wKvn tiwR ÷ i, Kw wgv i; ivRwg i; Btj KwUk wgv i; BZ'w), mKj c0Kvi agx AvPvi

Abp vb, agx v I vcbvi tmev c0vbKvix c0Z0vb gj msthvRb Ki t\_tK Ae<sup>v</sup>nuz c0B|

GQrov, mi Kvi A\_ev RvZxq ivR<sup>v</sup>^teW<sup>0</sup>KZR wevfbemgtq Avg`wb ev Drcv`b ch0q A\_ev Avg`wb I Drcv`b Dfq ch0q Ae<sup>v</sup>nuz t`qv ntqtQ Ggb cY/ tmev gj msthvRb Ki Gi Avl Zv ewfZ| Ae<sup>v</sup>nuz c0B mKj cY/tmev m<sup>u</sup>tK<sup>0</sup> Rvbvi jtj`wbKU`gj msthvRb Ki Kvhtj tq thvMthvM Kiv thtZ cvti|

cY/tmev Ki thvM bv ntj Zvi ubeÜb MhYi c0qvRb tbB| Zte, wZwb PvBtj, thgbw cti Dtj 0L Kiv ntqtQ, t^0v ubeÜb MhY KiTZ cvtib| Avevi wZwb hw Ki thvM cY ev tmev mieivn Ktib Zvntj wlv0Z ntZ nte Zvi eQti UvbP fvi ev tgvU weptqi cwi gvY 60 j y UvKv ev Gi tekx Kx-bv hw Zv bv nq, tm tjtI I Zvi ubeÜb tbqvi c0qvRbxqZv tbB| Zte, ZvtK UvbP fvi Ki G Zwj Kv f<sup>3</sup> ntZ nte A\_ev G tjtI I wZwb B'0v Kitj t^0v ubeÜb MhY KiTZ cvtib| GQrov, tKvb wki c0Z0vbi gj abx hšcwZi gj 25 j y UvKvi Kg I UvYp fvi 40 j y UvKvi Kg ntj Ges c0Z0vb wj : tKv<sup>u</sup>vb bv ntj tm c0Z0vtK gmtKi Avl Zvq ubeÜb MhY KiTZ nte bv| Ggb c0Z0vtK KwU wkt i Avl Zvq Zwj Kv f<sup>3</sup> ntZ nte| Dtj 0L, KwU wkt i Dci eZgv tKvb Ki c0hvR tbB| Zte, c0Avctb eYx KwZcq c0Z0vb KwU wkt i ev UvbP fvi Kti i mjev cvte bv|

wbeÜZ nl qvi ci, wbeÜZ e<sup>w</sup>3 tK Zvi mKj weptqi Rb gmK c0vb KitZ nte, gwvK wLj cI/wi Uv tck KitZ nte Ges AvBb I weva Abjvqx Ab'vb Avb0vnbKZv c0Zcvj b KitZ nte| AvBb I wevagj v Abjvqx wZwb DcKiY Ki tiqvZ MhY KiTZ cvt b|

wba<sup>0</sup> Z dig gmK-6 (cwi w0-1) c0qvRbxq wj j cI w mn Avte`tbi `B Kvht e'tmi gta wevMxq Kg RZP gmK/fvU ubeÜb b<sup>u</sup>mn GKwU ubeÜbcI Bmj Kti v tKb| GB ubeÜbcI ev mVw0tKwU w0M0n fvt e'emv A½tb c0 k0 KitZ nq|

mi Kvi A\_ev RvZxq ivR<sup>v</sup>^teW<sup>0</sup> tKvfbv wekl a'tbi e'emvK ubeÜtbi eva'evaKZv t\_tK Ae<sup>v</sup>nuz c0vb KitZ cvti|

thme e'emvqx tKvb KiþhvM cY ev tmev mieivn Ktib bv ev KiþhvM e'emv  
Kitj I gtb Ktib th Zvi ewl R UvYF fvi 60 jÿ UvKv ev Gi tekx bv Zviv t^Ov  
wbeÜb MhY Rb Avte`b KitZ cvtib| t^Ov wbeÜb MhY Kitj Zvt`iþK gmK  
cwiþkva KitZ nte Ges Zvt`i Dci Avi me wbeÜZ e`w³i gþZv`vq`wqZi I  
AwaKvi eZte|

e'emvqmn Kuzcq cY I tmevi tÿþf ewl R UvYF fvi hvB tnvK bv tKb, gmK  
wbeÜb MhY eva`Zvgj K| G aitÿi cÜZövtbi Zvwj Kv (cwi wko 2) G t`qv ntqtQ|

th tKvþv e`w³þK Zvi cÜZwU`ZSje'emv A½þbi Rb` c`K gmK tiwRt`-kb MhY  
KitZ nq| D`vniY`þc, tKvþv e`w³i hw` wfbewfbo`vþb`þwU d`v±ix I GKwU  
tnvtUj`\_vtK, Zte ZvtK wZbwU gmK wbeÜb wþZ nte|

wKŠ tKvþv tUwS e'emv (Drcv`b ev cÜZKiY e`ZxZ) ev tmev cÜvb hw` wfbewfbo`  
vþb cwi Pvj bv Kiv nq Ges mKj weµq tKþ`i hveZxq wnmve tK`þqfvtē GK  
RvqWvq msiÿY Kiv nq, tm tÿþf IB e'emvq/ tmev cÜvbKvix RvZxq ivR`  
tevtW`Avte`b Kti GKwU gw` tK`þq wbeÜb gva`tg e'emv cwi Pvj bvi mþhvM  
tctZ cvtib|

#### 4| mieivn :

cY ev tmev mieivni Dci gmK cwiþkva KitZ nq| gmK AvBþb Omieivnð  
kãwþK mje`ÍZfvte msÁvqZ Kiv ntqtQ| GB msÁvq evsj vt`þk cÜZKZ ev  
Drcw`Z cY, cÜ`E tmev ev tKvb e'emvqx KZK Avg`vbxKZ, µqKZ, AwRZ ev  
Ab` tKvbfvte msMpxZ ctY`i tÿþf ctYi wewbgq weµq, n`ÍvšÍ BRvix ev  
ctYi wewbgq ev Ab`þKvb Dcvq D³ifc ctY`i ev tmevi w`úwEKiYþK AšÍ fþ  
Kiv ntqtQ|

GQvov, GB msÁvq Avþiv AšÍ fþ AvtQt

- e'emvq Kvþ`cwi Pvj bvKvtj AwRZ, cÜZKZ ev Drcw`Z ctY`i ev tmevi  
e`w³MZ, e'emvq mspvšÍ ev e'emvq ewnfZ KvþR e`envi ;
- ctY`i cÜZ ev Drcv`b ev e'emvq`j ntZ cY` Lvj vm ev Acmi Y ;

- tKvb e`w³i FY cwiþkvtai wewbgq tKvb ctY`i ev tmevi wbj vg ev  
wevj eþ`R BZ`w ;

#### 5| Ae`vnuZ I kb`nvi :

gj` msthrB Ki AvBb, 1991Gi cÜg Zdwmtj Dvj wLZ cY`mgn Ges wZxq  
Zdwmtj Dvj wLZ tmevmgn gmK t`þK Ae`vnuZcÜB| ZvQvov, wKQz wKQz cY` I  
tmevtK mgq mgq mi Kvi ev tevw`cÜAvcb ev Avt`k Øviv gmK ntZ Ae`vnuZ w`þZ  
cvtib| gj` msthrB Ki AvBþbi aviv 3 Gi Dcaviv (2) G tKvb&tKvb&mieivni  
(gj`Z: iBubi mgq) tÿþf kb`nvi cÜhvR` Zv eYþv Kiv ntqtQ|

Ükb`nvi ejþZ tevsþv nq th- G tÿþf msikøó cY` ev tmev KiþhvM`wKŠ  
Kti nvi kb`|

Ükb`nvi cÜhvR` nq weavq G aitþi cY` I tmev cÜZctÿ KiþhvM` cY` I  
tmev| ZvB Ggb me cY` I tmevi e'emvqþK gmK wbeÜb MhYmn gmK mspvšÍ  
Ab`vb` AvbþwbKZv cÜZcvj b KitZ nq| kb`nvti tÿþf tKvb Ki cÜvb KitZ  
nq bv, Zte, GKRb e'emvqx kb`nvti mi i vnKZ cY` ev tmev th DcKiY e`envi  
Ktib Zvi Dci cwiþkvaZ gmK GB Ki e`e`vi`vfwK cÜµvq tiqvZ wnmvte  
tdiZ wþZ cvtib| Ab`þK, Ae`vnuZcÜB cY` ev tmev mieivni tÿþf GB  
DcKiY Ki tiqvZ MhþYi mþhvM tbB|

cÿvšÍ þi, Ae`vnuZcÜB cY` I tmev gmK tbul qvtKþ evBþi | Ae`vnuZcÜB cY` I  
tmevi e'emv Ktib Ggb e`w³þK gmK wbeÜb MhY KitZ nq bv| wZwb Zvi cY` ev  
tmev weµtqi tÿþf tKvb gmK Avþivc KitZ cvtib bv| ZvB, Zvi mieivnKZ cY`  
ev tmevi Rb` tKvþv DcKiY Ki cwiþkva Kti`\_vKtj I wZwb Zv tdir cvb bv|  
dtj, Ae`vnuZ cÜB cY` ev tmev KLþv ctivcþi gmþki fvi t`þK gþ ntZ cvti  
bv; tKbbv, e'emvqK tj bt`þbi cÜZwU chwqB wKQz bv wKQz Ki-Dcv`vb`\_vtK hv  
msikøó cY` ev tmevi weµq gþ`i gta` AšÍ fþ ntq hvq| Zte, Ae`vnuZcÜB cY`  
Drcv`bKvix ev tmevcÜvbKvix t^Ovq wbeÜb MhY KitZ cvtib| tmtÿþf ZvtK  
gmK cwiþkva KitZ nte| Avþiv DþjØL` th, GKB A½þb KiþhvM` cY`/tmev I  
Ae`vnuZcÜB cY`/tmev A`ev`vbxq tfvþMi Rb` KiþhvM` cY`/tmev I iBwbþhvM`  
cY`/tmev Drcv`b ev mieivn cÜvb Kiv ntj tmtÿþf KiþhvM` I Ae`vnuZcÜB

mKj cY/tmevi wmwve msi ýY, Pj vbcĪ cĵvb BZ`w` m`úv`b Ki tZ nq| Zte, tKvb A½tb i agvĪ Ae`vnuZcĵB cY` Drcv`b I mieivn ev i agvĪ Ae`vnuZcĵB tmev cĵvbi t ýĵĪ tKvb gmK wmwvecĪ msi ýY Ki tZ nte bv ev gmK Pj vbcĪ Bmj Ki tZ nte bv|

### 6| Ki cwi tktvai mgq t

th mgq cY` ev tmev mieivni Dci gmK cwi tktva Kiv Avek`K nq, ZvtK ej v nq Ki cwi tktvai mgq| GB Ki cwi tktvai mgq th nvti Ki avh`\_vtK tmB nvti B Ki cwi tktva Ki tZ nq|

gj` msthvRb Ki e`e`vq wbgewYZ Kvh`ej xi gta` hv mevi AvtM NtU tmlUB Ki cwi tktvai mgq:

- hLb cY`/tmev AcŸ (delivery) cĵvb Kiv nq;
- hLb cY`/tmev mieivn mšvšĪ Pj vbcĪ cĵvb Kiv nq;
- hLb tKvb cY`/tmev e`w`MZfvte e`envi Kiv nq ev Atb`i e`envti i Rb` cĵvb Kiv nq;
- hLb AvsĳK ev cY`gj` cvl qv hvq|

Avg`vbxKZ cY`i t ýĵĪ, cY`i Ljv vm tbqvi AvtM, i é Ki w` cwi tktvai mgq, gmK cwi tktva Ki tZ nq|

### 7| mieivni t ýĵĪ gmK AvtvcthvM` gj` :

#### 7.1| Avg`vbxKZ cY`i t ýĵĪ gj` t

The Customs Act, 1969 Gi Section-25 Ges 25A Abhvqx tKvrbv cY`i i`éqvbtthvM` gj` i mvt\_ i é, m`úv`K i é, ti \_tj Uix wWDw BZ`w` thvM Kti D<sup>3</sup> gj` i Dci gmK wmwve Kiv nq|

#### 7.2| evsj vt`tk Drcw` Z ev mieivnKZ cY`/tmevi t ýĵĪ gj` :

evsj vt`tk Drcw` Z ev mieivnKZ cY`/tmevi t ýĵĪ th gj` i Dci gmK cĵhvR` nte Zv nt`Q cĵB gj` ev cY| GB gj` i gta` w`tpZvi g`vcdv, KvPvgj mn mKj DcKi tYi gj`, Drcv`b mšvkó mKj LiP, mKj Kvgkb, PvR`ev wd Ges KvPvgj mn mKj DcKi tYi Dci cĵĪ i é I m`úv`K i é AŠĪ fš`\_vKte|

### 8| Avg`vbxKZ I Drcw` Z cY`i gj` tNvl Yv:

Avg`vbxKZ ev Drcw` Z ev Ab` tKvbfvte msMpxZ cY` mieivni c`e`msĳkó w`fvMxq KgRZf w`bKU GKw gj` tNvl Yv cĵvb Ki tZ nq| GB tNvl Yvq wKfvte cY`i w`m q gj` avh`Kiv ntqtQ Zv gj` w`fvĪtZ t`Lvfbv nq| gj` w`fvĪ cwi ewZ nj cpivq bZb gj` tNvl Yv cĵvb Ki tZ nq|

`vbxqfvte Drcw` Z cY`i t ýĵĪ dig ōgmK-10 G gj` tNvl Yv cĵvb Ki tZ nq| U`w`id gj` i cY`i t ýĵĪ dig ōgmK-1K0 tZ DcKiY-Drcv` m`úv`K`ev mnM tNvl Yv cĵvb Ki tZ nq| ewYwR`K Avg`w`bKviK ev e`envqxi t ýĵĪ dig ōgmK-1L0 tZ gj` tNvl Yv cĵvb Ki tZ nq| Ae`vnuZcĵB Ges iBwbKZ ev iBwbKZ wntmte w`etwPZ cY`i t ýĵĪ dig ōgmK-1M0 tZ DcKiY-Drcv` m`úv`K`ev mnM tNvl Yv cĵvb Ki tZ nq| cY`i Mvtq/ avitK/cvtĪ/tgvo`K gw`Z Lpiv gj` i `β-ZZxqusk w`fvĪtZ tNvl Yv cĵvbi t ýĵĪ dig ōgmK-1N0 e`envi Ki tZ nq|

tNvl Z gj` Abtgv`b mvtctý Abtgvw` Z gj` i lci gmK cĵvb Ki tZ nq| Avg`w`b ch`q i`éqvbtthvM` gj` i mvt\_ Kv`gm wWDw, m`úv`K i é Ges Ab`vb` i é I Ki (AMtg AvqKi e`ZxZ) thvM Kti gmKthvM` gj` w`bafY Ki tZ nq| G w`l tq w`Ī w`i Z Rvbi Rb` ōgj` tNvl Yv0 w`l q c`Ī K v-4 t`Lv thtZ cvti |

### 9| DcKiY Ki :

#### 9.1| DcKiY Ki tiqvZ MthY:

gmK e`e`vi Ab`Zg cĵvb w`w`kó nt`Q GKRb w`bewUZ Ki`vZv Zvi mieivnKZ cY` ev tmevi Dci cĵ`q gmK(Drcv` Ki) Gi w`eci tZ D<sup>3</sup> cY` ev tmevq e`e`üZ DcKi tYi Dci cwi tktvaZ gmK (DcKiY Ki) tdiZ w`b tZ cwtib| GB tdiZ tbqvB Ki tiqvZ MthY|

Ki thvM` cY` ev tmev mieivni mvt\_ mšvkó cY`/tmevB DcKiY| DcKi tYi gta` AŠĪ fš`\_vKte-

- cY` c0`ZKiYi Rb` Avg` vbxKZ ev evsj vt` tki tFzi t`tk msMpxZ mKj KvPvgj
- cpt weptqi Rb` Avg` vbxKZ ev μqKZ th tKvtrv cY`
- j`veti Uix wi GtR>U, j`veti Uix BKBCtgU Ges j`veti Uix G`vKtmmixR;
- th tKvb M`vm, Ryj vbx wntmte e`eüZ th tKvb c`v\_©
- tgvOK mvgM0
- tmev (tUvj tdrv, we`jr BZ`w`)
- hšcwZ I hšysk

GKRb wbeWJZ e`w³ DcKiYi Dci th gmK c0vb Ktib Zv-B DcKiY Ki | Dtaj øL, DcKiYi Dci cwitkwaZ mæúK ié I UvP fvi Ki tiqvZ M0Y Kiv hvq bv|

tKej gmK wbeWJZ Ki`vZv Ki thvM` cY` ev tmev mieivtni wecixtZ DcKiY Ki tiqvZ M0Y Ki tZ cvtib| Ae`vnuZc0B cY` ev tmev mieivtni tÿtÿ D³ cY` ev tmevq e`eüZ DcKiYi Dci tKvtrv Ki tiqvZ cvl qv hvq bv|

DcKiY Ki tiqvZ M0tYi kZ©I mxgve×Zvi weiq bxtP Avtj vPbv Kiv ntjv| G weiq Avtiv we`I wvi Z Rvbv hvte 0 DciKY Ki tiqvZ I mgšq00 kxl R cY`I K-4 G|

DcKiY Ki tiqvZ M0tYi cte©th DcKiYi Dci Ki tiqvZ M0Y Kiv nte Zv wbeWJZ Ki`vZvi e`emv A½tb \_vKtZ nte Ges G DcKiY μq mspμšI Pvj vbcI ev wej Ae GwU³ Zvi wbr bvtg Ges Zvi `Ltj \_vKtZ nte|

e`emvq A½tb DcKiY c0etki ci, μq wnmve tiwR =vti GwU³ t` qvi cieZx² (β) Kigtqv` i gta` DcKiY Ki tiqvZ M0Y Ki tZ nte|

gwmK `vLj ctI tgvU c0` q Drcv` Ki wnmve Kti Zv t`tk tgvU DcKiY Ki ev t`qv nq; Drcv` Ktii cwigvY DcKiY Ktii tPtq tekx ntj AwZwi³ Ki bxU Ki wnmvte miKvix tKvI wvvti Rgv c0vb Kitz nq; Ab`w` tK, Drcv` Ktii cwigvY DcKiY Ktii Kg ntj cieZx² Kigtqv` Zv tRi wnmvte c0 k0 Kiv nq|

9.2| th me tÿtÿ DcKiY Ki tiqvZ M0Y Kiv hvq bv:

GKvšI fite e`emvqK Dti tK` μq Kiv ntj I ev i agvI Ki thvM` cY` ev tmev mieivtni mvf\_ mæú,³ ntj I KwZcq tÿtÿ DcKiY Ki tiqvZ M0Y Kiv hvq bv| thgb-

- (1) Ae`vnuZc0B cY` Drcv`tb e`eüZ DcKiYi Dci cwitkwaZ gj` msthvRb Ki;
- (2) UvY P fvi Ktii Avl Zvf³ Ki`vZvi woku ntZ msMpxZ DcKiYi Dci cwitkwaZ UvY P fvi Ki;
- (3) cY` Drcv`b ev tmev c0vrb e`eüZ DcKiYi Dci cwitkwaZ mæúK ié ;
- (4) c0gevi e`ZxZ Ab` tKvb `dvq cpt e`envi thvM` tgvotKi Dci cwitkwaZ gj` msthvRb Ki;
- (5) Ki thvM` cY` Drcv`b ev Ki thvM` tmev c0vrb mvf\_ mi vmi mæú,³ ntj I tKvb `vj vb-tKvW ev AeKvWtgv ev `vcbv wbgP, mJ gxKiY, AvajbKxKiY, c0Z`vcb, mæc0viY, cptms©viKiY I tgvZKiY, mKj cKvi AvmevecI, t0kbvix `e`w`, Gqvi Kw0kbvi, d`vb, Avtj vK mi Avg, tRvvti Ui BZ`w` μq ev tgvZKiY, `vcZ` cwikiv I bKkv BZ`w` i mvf\_ msuk00 cY` Ges tmevi Dci cwitkwaZ gj` msthvRb Ki;
- (6) Ki thvM` cY` Drcv`b ev mieivn ev Ki thvM` tmev c0vrb mvf\_ mæú,³, wewa 0viv wba0i Z, wefB0e cY` I tmev Ges Zvi Dci cwitkwaZ gj` msthvRb Ktii nvti AwZwi³ gj` msthvRb Ki;
- (7) ágY, Avc`vqb, KgPvixi Kj`vY I Db0bgjK Kvtrv e`tqi wecixtZ cwitkwaZ gj` msthvRb Ki;
- (8) ctYi Ki thvM` gj` wfvEi gta` AšI fP bq Ggb DcKiYi wecixtZ cwitkwaZ gj` msthvRb Ki; Ges wba0i Z cwigvY gj` msthvRtbi wfvE tZ gmK c0vbKvix e`emvqx KZK μqKZ DcKiYi Dci cwitkwaZ DcKiY Ki;
- (9) msKpZ gj` wfvEi tmev c0vbKvix KZK μxZ DcKiYi Dci cwitkwaZ gj` msthvRb Ki;

- (10) U'wid g'ej' i w'f'w'É'Z c'Y' mieivnKvix KZR µxZ DcKiYi Dci cwi tkwaZ gj' msthvRb Ki ;
- (11) c'Y' i mieivnKvix, e'emvqx ev tmev c'v'vbKvixi wbeÜb mSL'v e'ZxZ Ab' tKvb wbeÜb mSL'v m'oj Z wej Ae GwU' ev Pvj vbc'f' Dwj wMLZ DcKiY Ki ;
- (12) Atb' i Awakv' i, `L'j , ZÉ'ear'tb i'v'Z c'Y' i Dci cwi tkwaZ gj' msthvRb Ki ;
- (13) µq wmwve c'Y' f'K Aš' f' b'q Ggb DcKiYi I ci cwi tkwaZ gmK ;
- (14) e'vsk M'vi wU' i gra'tg Lvj vmKZ DcKiY Gi I ci cwi tkwaZ gmK e'vsk M'vi wU' w'w'É' b'v n'l qv ch'š' ti qvZ t'q'v h'v'e b'v ;
- (15) GK j' y' UvKv ev Z' a'g'ej' i DcKiY e'vsk' ev B'tj t'bk' gra'g e'ZxZ bM' µq Ki t'j Gi'c DcKiYi I ci cwi tkwaZ gmK |

9.3 | Avs'kKf'v'te ti qvZ'thvM' DcKiY Ki :

DcKiY wmwv'te e'üZ wKQz tmevi w'c'ix'Z cwi tkwaZ Ki 100% DcKiY Ki wmwv'te ti qvZ M'hY Kiv hvq b'v | Gme tmevi t'j'f' wK cwi gvY DcKiY Ki ti qvZ cvl qv h'v'e Zv w't'g'w' L'v't'v n't'j'v :

exgv, M'vm I w'e'j'r w'Z'i'Yi Dci cwi tkwaZ gm't'Ki 80% ti qvZ'thvM' | w't'g'w' t'j'f' cwi tkwaZ gm't'Ki 60% ti qvZ'thvM' :

- t'U'j' t'c'v'b, t'U'j' w'c'Ü'vi, d'v- I B'Ü'vi t'bu
- t'dBU d't'i v'q'w'w'®
- w'K'q'w'i s I d't'i v'q'w'w'® G't'R'U
- I q'v'mv
- A'w'U, G'K'v'D'w'Us d'v'g'®
- t'hvM'v'b`vi
- A'v'B'b c'i v'g'k'®
- w'm'w'K'D'w'i w'U m'w'w'f'®
- c'w'i e'n'b w'K'v`vi
- F'Y'c'f'

9.4 | Ki'thvM' I Ae'v'w'w'Z'c'Ü'ß c'Y' / tmev GKB m'v't\_ D'rcv`b ev mieiv'ni t'j'f' ti qv'Z'i w'ear'b :

Av't'MB D't'j' o'L Kiv n't'q'f'Q, Ae'v'w'w'Z'c'Ü'ß c'Y' ev tmevi t'j'f' DcKiY Ki ti qvZ M'h'Yi m't'hvM' t'b' | t'K'v't'v Ki`v'Zv h'w' GKB m'v't\_ Ki'thvM' I Ae'v'w'w'Z'c'Ü'ß c'Y' ev tmev mieivn K't'ib Z'te w'Z'w'b Ki'thvM' c'Y' ev tmevq th DcKiY e'envi K't'it'Q'b i'ay'Zvi Dci B' ti qvZ c'v't'eb | c'Ü'Z Ki't'g'q'v't` i gmK `w'L'j' c'f'f' Ae'v'w'w'Z'c'Ü'ß c'Y' ev tmevq e'üZ DcKiYi wmwve w'f'Z n'te Ges P'j w'Z wmwv'te c'Ü'q'v'R'b'x'q mg's'q Ki'Z n'te |

9.5 | y'w'Z'M'f' ev a'v'sm'c'Ü'ß DcKiYi t'j'f' Ki ti qvZ :

y'w'Z'M'f' ev a'v'sm'c'Ü'ß ev Ab't'K'v't'v'f'v'te mieiv'ni Ab'c't'hvM'x c'Y' i w'b'w'É' i R'b `v'b'x'q gj' msthvRb Ki K'v'h'j' t'q Av'te`b Ki'Z n'q | c'Ü'q'v'R'b'x'q c'ix'v't'š'f' m's'k'x'ö w'ef'v'M'x'q K'g'R'Z'P' G'j'c c'Y' i w'b'w'É' i w'el't'q w'm'x'v'š'f' c'Ü'v'b Ki't'eb Ges Z'v'b'h'v'q'x a'v'sm'c'Ü'ß ev y'w'Z'M'f' c'Y' i t'j'f' D<sup>3</sup> c'Y' c'Ü'Z Ki'Y e'üZ DcKiY eve` M'p'x'Z DcKiY Ki ti qvZ e'w'Z'j' n'te | G'g't'g'® K'i`v'Zv P'j w'Z wmwve I `w'L'j' c'f'f' mg's'q Ki't'eb |

9.6 | Aw'Z'w'i<sup>3</sup> DcKiY Ki :

DcKiY Ki h'w' D'rcv` K't'ii t'p't'q t'ek'x n'q Z'te, th c'w'i g'v'Y t'ek'x n'te Z'v Ki`v'Zvi P'j w'Z wmwv'te t'Ri wmwv'te t'f'K h'v'e Ges w'Z'w'b c'ie'Z'x'® K'i t'g'q'v't` i c'Ü`q K't'ii m'v't\_ Z'v mg's'q Ki'Z c'v't'eb |

D`v'ni'Y`f'c, t'K'v't'v'v' g'v't'm h'w' G'K'R'b Ki`v'Zvi cwi tkwaZ DcKiY K't'ii cwi gvY 75,000 UvKv Ges H GKB g'v't'm Z'vi mieivnKZ c'Y' / tmevi w'c'ix'Z c'Ü`q gm't'Ki (D'rcv` K't'ii) cwi gvY 60,000 UvKv n'q, Z'te t'm'B g'v't'm D<sup>3</sup> Ki`v'Zvi `w'L'j' c'f'f' b'x'U c'Ü`q wmwv'te t'K'v't'v'v' A's'K c'Ü'w'k'Z n'te b'v ; eis t'Ri K'j'v't'g 15,000 UvKv `v'K't'eb | G'U'v a'v'iv'e'm'n'K'f'v'te A'M'Ü'q'Z n'te Ges c'ie'Z'x'® g'v't'mi `w'L'j' c'f'f' w'Z'w'b Z'v t'f'K c'Ü`q gmK mg's'q Ki'Z c'v't'eb | th me Ki`v'Zv't` i DcKiY Ki ti qv'Z'i cwi gvY µ'g'v'š't'q e'v'o't'Z `v't'K w'et'k'l K't'i h'v'iv GKB m'v't\_ `v'b'x'q'f'v'te w'ew'µ Ges i'ß'w'b K't'ib Z'v't` i t'j'f'f', Z'v't` i R'b` Ki c'Ü`c'Y' cvl q'v'i w'et'k'l m't'hvM Av't'Q |

9.7 | Ki c'Ü`c'Y' c'x'w'Z

wbeuZ i BwbKvi KiMY Zv`i cY`i i Bwb m=ubenl qvi ci `wLj cT`i wfiEz gmK I Ab`vb` i e` Kiw` cZ`cY MhY KiZ cvtib| cZ`cY Kg mgtq cvl qvi Rb` miwmi i e` tiqvZ I cZ`cY cwi`Bti (Duty Exemption & Drawback Office-DEDO) Avt`b Kivi wearb itqtQ| G wltq Ogmk e`e`vq cZ`cY KvhrgO cy` I Kv-15 t` Lv thZ cvti |

10| wetkl e`e`vmgn:

10.1| msKpZ wfiEg` (cKZ gj` msthvRtbi ev wba`i Z gj` msthvRtbi nvi) : cY` ev tmev mieivt`ni wewbgtq cOß cY`g`i`i Dci gmK Avtivc Kiv Ges cOhr` tY`t` DcKiY Ki tiqvZ MhY Kiv wek`vcx gj` msthvRb Ki e`e`vi GKwU mvariY `eukó`| wKs, A`bK tY`t` t` Lv hvq, Ggb A`bK e`emvqx AvtQb hrt` i cY` DcKiY Ki tiqvZ tbqvi Rb` th c`wZtZ wnmve msi`y`Y KiZ nq ev th me`wj`w` i vL`Z nq, Zv Zv`i cY` i vLv m`e` nq bv| GB aitYi mgn`v wbi m`bi Rb` wetk`i A`bK t`tk wetkl aitbi e`e`v Pvj`y`Kiv nqtQ|

msKpZ wfiEg`i`i Dci gmK cOvb G aitbi GKwU mnR`KZ wetkl c`wZ| G c`wZtZ cY`i tgvU g`i`i (DcKiY gj` + gj` msthvRb) cwi e`Z`g`i` msthvRtbi cwi gvY`tK wetePbvq i vLv nq| mnR` fiv`vq ej`tZ tM`t` msKpZ wfiEg`i` c`wZ n`Q Ggb GKwU c`wZ th c`wZtZ tKvb cY`/tmevi tgvU g`i`i GKwU Ask`K Ki`hM` gj` wntmte avh`Kiv nq Ges H Avs`kK g`i`i Dci 15% nvti gmK cwi`kva KiZ nq| eivj`v`tki gmK e`e`vq KwZcq tmevi tY`t` G c`wZtZ gmK cwi`kvtai wearb itqtQ|

D`vniY`tf`c ejv hvq, tKvb wbg`Y ms`vi wbg`Y Kv`Ri Ki`hM` gj` 1,00,000/- UvKv ntj, G`y`t` GB g`i`i Dci 15% nvti 15,000/- UvKv gmK cwi`kvt`hM`| wKs` GB tmevi tY`t` DcKiY Ki tiqvZ Mh`Yi Amjeav wetePbv Kti miKvi wbg`Y ms`vi tY`t` Ki`hM` gj` 1,00,000/- UvKvi cwi e`Z`36,670/- UvKv avh` Kivq A`\_ wbg`Y Kv`Ri Ki`hM` g`i`i 36.67% Gi Dci gmK cwi`kvtai mjeav cOvb Kij| GB mjeav cvl qvi t`cY`tZ wbg`Y ms`v`K 1,00,000/- UvKvi 36.67% A`\_ 36,670/- UvKvi Dci 15% nvti 5,500/- UvKv gmK cwi`kva KiZ nte| Ab` K`vq ejv hvq, 1,00,000/- UvKvi Dci 5.5% nvti gmK cwi`kva KiZ nte A`\_ bU gj` msthvRb Kti i nvi 5.5%|

msKpZ wfiEg`i` Ki cOvbKvix w`pZv KZ` DcKiY Ki tiqvZ Mh`Yi tKvb m`hM` tbB| KviY, GB msKpZ wfiEg`i` tY`t` wnmve Ggbf`te Kiv nqtQ th, GKRb e`emvqx DcKiY Ki tiqvZ Mh`Y Kti th cwi`gvY bU gmK miKvix tKv`vM`ti Rgv w`tZb, msKpZ gj` wfiEz cO`q gm`Ki cwi`gvYI ZvB| Zte, msKpZ wfiEg`i` tKvb tmevcOvbKvix h` w`tRi Rb` mjeavRbK g`b Kti b Zte wZvb msKpZ gj` wfiEi cwi e`Z`tgvU Ki`hM` g`i`i Dci 15% gmK cOvb KiZ cvit`eb Ges tiqvZ w`tZ cvit`eb| GwU GKwU t`Ov`xv e`e`v| A`\_ , thme tmevi tY`t` GB msKpZ gj` wfiE wba`i Z AvtQ, tmme e`emvq w`tqvmRZ Ki`vZviv B`Ov Kiti g`m`Ki `v`fweK c`wZtZ gmK cwi`kvtai mjeav Mh`Y KiZ cvit`eb|

10.2| Avg`vbx`i tY`t` e`emvqx gmK Dr`m KZ`/ AwM`g Av`vq:

ewYw`K Avg`vbx`v`K KZ` Avg`vbx`KZ cY`i tY`t` e`emvqx gmK Avg`vb ch`q Dr`m KZ`bi wearb AvtQ| GB e`e`vq Avg`vbx`KZ cY` cvBKvix/LPiv w`p`q ch`q th gmK cO`q nq Zv Avg`vbx` ch`q AwM`g/ Dr`m Av`vq Kiv nq| ewYw`K wfiEz Avg`vbx`KZ cY`i gmK Avtivc`hM` g`i`i mvt` Avtiv 20% gj` msthvRb Kti AwM`g gmK Av`vq Kiv nqt`\_v`K|

D`vniY`tf`c ejv hvq, Avg`vb ch`q tKvb cY`i gmK Avtivc`hM` gj` 100/- UvKv ntj 100/- UvKvi mvt` 20% A`\_ 20/- UvKv thvM` Kti 20/- UvKvi Dci 15% nvti A`\_ ev 120 UvKvi Dci 3% nvti e`emvqx gmK AwM`g/ Dr`m Av`vq KiZ nte| w`eiv`Z Avg`vbi tY`t` e`emvqx gmK AwM`g/ Dr`m KZ`hM` ev Av`vq`hM` bq-

miKvix, Avav-miKvix cOZ`vb, `vqE`kwmZ ms`v, Rv`zmsNf`3 ms`v, `Zvevm, wetkl mjeavcOß e`w`3 I ms`v, w`y`v cOZ`vb, agr`q cOZ`vb KZ` w`tRt`i e`env`ti Rb` Avg`vbKZ cY`, 100% i Bwb`hM` w`k`i cOZ`vb I w`t`c`v`t`g`U`K e`t`U`W I q`vi nvDm KZ` Avg`vbKZ cY`, miKvix, Avav-miKvix I `vqE`kwmZ ms`v, e`vsK-exgv I Gb`rI-tZ `ic`T`i ev Kvh`t`tki wfiEz thvM`v`vi wnmvte mieivt`ni D`t`k` Avg`vbKZ cY`, gnv`gvb` iv`c`wZ KZ` Avg`vbKZ cY`, miKvix cOAvct`bi Avl Zivq `v`v wnmvte Avg`vbKZ cY`, AU I ewait`i Rb` Avg`vbKZ cY`, mvgv`q`K`f`te Avg`vbKZ cY` I gvb`b`q` msm` m`m` KZ` Ae`v`w`Z mjeavi Avl Zivq Avg`vbKZ Mmo A`\_ ev R`x`ci tY`t`|



tKv̄bv cŃZKviK ewYwR`K Avg`wbKvi tKi wBKU t`tK tKv̄bv DcKiY μq Ki t̄j wZwb D<sup>3</sup> DcKi t̄Yi Dci cwit̄kwaZ gmK, Zvi Kv̄Q cŃqvRbxq `wj jw` \_vKv mvt̄ct̄y, ti qvZ wnmve MhY Ki t̄Z cv̄tib|

10.3| AvfBog t̄j` cY` weμq :

tKvb Drcv`vbKvix KZK Drcv`b chŃq ev Avg`wbKviK KZK mieivn chŃq ct̄Y`i Mvt̄q ev avit̄K ev c`vt̄Kt̄U `k`gvb `vt̄b Abcbxq Kwj t̄Z gj` gw`Z \_vKt̄j D<sup>3</sup> g t̄j`i Dci cŃg mieivnKv̄t̄j gj` msthvRb Ki cwit̄kva Kiv n t̄j, mieiv̄tni Ab` tKv̄bv chŃq bZb Kti Avi gmK cŃvb Ki t̄Z n t̄e bv| GRb` th e`emvq GB cŃμqvq gmK cŃvb Ki t̄Z PvB t̄eb Zvt̄K RvZxq ivR`^teW`Avte`b Kti AbgwZ MhY Ki t̄Z n t̄e| RvZxq ivR`^teW` t̄K AbgwZ cŃBi ci `vbxq wefwMxq KgRZP D<sup>3</sup> cŃZŃvt̄bi cY`mg t̄ni gj` (LPiv gj`mn) Ab t̄gv`b Ki t̄eb|

10.4| Dr̄tm gmK KZK :

wbgw wLZ cŃZŃvb ev ms`vt̄K tKvb cY`/ tmev MhYi t̄y t̄ t̄ wbaŃi Z n t̄i gmK Dr̄tm KZK Kti Zv mi Kvix tKv̄vMvt̄i Rgv cŃvb Ki t̄Z n t̄e t

- mi Kvix I Avav-mi Kvix cŃZŃvb
- `vqZkwmZ cŃZŃvb
- GbwrI
- e`vsK, exgv I Ab`vb` Avu`R cŃZŃvb
- wj wgt̄UW tKv̄vúvbx
- wk`y v cŃZŃvb

D<sup>3</sup> Dr̄tm KZK Kvix `Bi/cŃZŃvbmgn KZK mKj μt̄qi t̄y t̄ t̄ Dr̄tm gmK KZK Ki t̄Z n t̄e| G t̄y t̄ t̄ :

- th mKj t̄y t̄ t̄ mskv̄PZ gj` wfv̄E wbaŃi Z Av̄Q, tm mKj t̄y t̄ t̄ mskv̄PZ gj` wfv̄E t̄Z Dr̄tm KZK Ki t̄Z n t̄e|
- th mKj cY` I tmev t̄y t̄ t̄ 15% gmK cŃhvR`, tm mKj t̄y t̄ t̄ hw` mieivnKvix cY`/ tmev mieiv̄tni mgq cKZ gmK-11 Pvj vbc t̄ Bmj bv Kti, Zvnt̄j Dr̄tm KZK Kvix 15% n t̄i B Dr̄tm KZK Ki t̄e|

- 15% gmK cŃvbceR ŃgmK-11Ń Pvj vbc t̄ Bmj Kti tKvb cY` ev tmev mieivn cŃvb Kiv n t̄j t̄m t̄y t̄ t̄ AvZwi <sup>3</sup> 3% n t̄i Dr̄tm KZK Ki t̄Z n t̄e|
- tmev Avg`wbi t̄y t̄ t̄, th e`vs t̄Ki gva`tg tmev gj` cwit̄kva Kiv n t̄e, D<sup>3</sup> e`vsK KZK tmev gj` cwit̄kvaKv̄t̄j tmev g t̄j`i Dci 15% n t̄i gmK KZK/ Av`vq Kiv n t̄e|

mKj t̄y t̄ t̄ B Dr̄tm KZK Kvix ŃgmK-12LŃ di t̄g cŃ`qbc t̄ Bmj Ki t̄eb| AvZwi <sup>3</sup> 3% KZKbi t̄y t̄ t̄ cY` ev tmev mieivnKvix cieZxPZ Zvi `wLj c t̄ ev Pj wZ wnmvte mgšq Kti w t̄Z cv̄it̄eb|

11| Pvj vbc t̄ :

11.1| Ki Pvj vbc t̄ :

Ki Pvj vbc t̄ n t̄`Q gmK e`e`vq , iæZcy` wj j | gmK wbeuZ th tKvb e`w<sup>3</sup> t̄K Zvi Ki t̄hM` cY` ev tmev mKj mieiv̄tni t̄y t̄ t̄ gmK Pvj vbc t̄ Bmj Kivi AvBbMZ eva`evaKZv i t̄q t̄Q| Ki t̄hM` cY` ev tmev mieivn Ges gmK cŃvt̄bi cŃvYc t̄ n t̄`Q GB Pvj vbc t̄ | cŃZwU mieiv̄tni Rb` Avj v`v gmK Pvj vbc t̄ Bmj Ki t̄Z n q| gmK wewagvj vq wbaŃi Z dig gmK-11 ev gmK-11K G Pvj vbc t̄ Bmj Ki t̄Z n q| wbeuZ e`w<sup>3</sup> i wBKU mieivn/wep̄t̄qi t̄y t̄ t̄ dig gmK-11 Ges AwbeuZ e`w<sup>3</sup> i wBKU mieivn/ wep̄t̄qi t̄y t̄ t̄ dig gmK-11K G Ki Pvj vbc t̄ cŃvb Ki t̄Z n q| dig gmK-11 I gmK-11K h\_vμt̄g cwit̄kó-3 I cwit̄kó-4 G t̄`qv n t̄q t̄Q| Pvj vbc t̄ Bmj Kvix di t̄g ewYZ Z`w` Qvovl Zvi cŃqvR t̄b Ab` tKvb Z` GB Pvj vbc t̄ wj L t̄Z cv̄it̄eb|

wŃglx KveŃ e`envi Kti gmK Pvj vbc t̄ wZb Kwct̄Z cŃ`Z Ki t̄Z n q Ges Zv weZiY Kiv n q w t̄g e<sup>3</sup> fite t

- gj Kw c t̄`qv n q cY` ev tmev t̄μZvt̄K Ges Zv cY`/tmev Mšf e` chšf mvt̄`\_vK t̄Z n t̄e|
- wŃZxq Kw cY` mieiv̄tni cuP Kv hP e t̄mi g t̄a` mskwó gj` msthvRb Ki Kv h t̄q t̄cŃY Ki t̄Z n t̄e|
- ZZxq Kw c mieivnKvix w t̄Ri Kv̄Q msi y Y Ki t̄eb|

Ki`vZv c0Z0vb wbtRiv tKvb cY` ev tmev tfvM/e`envi Ki t j I w` tbi tktl `bvfg GKwU mwašuj Z Pvj vbcĀ Bmj Ki t eb Ges GB Pvj vbcĀ i gj I ZZxq Abyj w cY` c0ZKiY ev Drcv`b` t j ev e`emvq` t j i vL t Z nte Ges w0Zxq Abyj w cenvEi NsUvi gta` msk0o gj` msthvRb Ki Kvhq t q Rgv w t Z nte |

Ki`vZv msk0o gmK Kwgkbr t i Ab t g v` vb m t g Kw u DUv t i gva` t g Ki Pvj vbcĀ Bmj I msi y` Y Ki t Z cv t i b |

wKQz c0Z0v t bi t y` t ĩ (tnv t Uj , t i t` ĩ v i u , w g 0 v b e f v 0 v i , Avmevec t ĩ i w ecYb t K` ) , weDwU cvj q , KwgDwbU t m s Uvi , t g t U t c w j U b G j v Kvi Aw f R v Z kwcs t m s Uv t i i Aš ĩ f p m K j e` emvq c0Z0vb , wWcvU t g U v j t ÷ v i , t R b v t i j t ÷ v i , Ab` v b` e o I g v S v i x c v B K v i x I L p i v w e m q K v i x c 0 Z 0 v b , ` Y R v i I t i š c` K v i , ` t Y P I t i š c` i t` v K v b` v i Ges ` Y c v K v i x ) Electronic Cash Register (ECR)/ POS e`envi Gi gva` t g gmK Pvj vbcĀ Bmj Kiv eva` Z v g j K | Z v t` i t K ECR/POS e`env t i i gva` t g gmK Pvj vbcĀ Bmj Ki t Z nte |

### 11.2 | gmKmn Ki Pvj vbcĀ :

wKQz tmevi t y` t ĩ tmevc0vbKvixiv gmKmn (tax inclusive) Ki Pvj vbcĀ c0vb Ki t Z cv t i b ; G t y` t ĩ Ki Pvj vbcĀ Z v t` i t K g m t Ki c w i g v Y Av j v` v f v t e t` L v t Z nq b v | gmKmn gj` t K f v U d` v i (15% n v t i gmK c 0 v t b i m g q 3 / 2 3 ) w` t q , Y K t i g m t K i c w i g v Y c v l q v h v q |

### 11.3 | tWweU I t p u W U t b v U :

cY` mieivn ev tmev c0v t b i c i t K v b K v i t y` Z v Avs k K ev m a u Y o t d i Z Av m t j A \_ e v t h t y` t ĩ P v j v b c t ĩ c K Z K t i i Z j b v q A w a K K i D w j o m L Z n q t m t y` t ĩ P v j v b c t ĩ w e w Z j K t i 0 g m K - 1 2 0 d i t g G K w U t p u W U t b v U B m j K i v h v t e | Z t e , c Y` m i e i v t n i 9 0 w` b c i A \_ e v c t y` i , Y M Z g v b L v i v c n l q v i K v i t y` c Y` t d i r A v b v n t j t p u W U t b v U B m j K i v h v t e b v | A b` w` t K P v j v b c t ĩ c K Z K t i i Z j b v q K g c w i g v Y K i D w j o m L Z n t j P v j v b c t ĩ w e w Z j K t i 0 g m K - 1 2 0 d i t g G K w U t W w e U t b v U B m j K t i c 0 q v R b x q m g š q K i t Z n t e | t W w e U t b v U ev t p u W U t b v U G i

GKwU Abyj w c i e Z x` K v h q e t m i g t a` ` v b x q g j` m s t h v R b K i K v h q t q t c 0 Y K i t Z n t e |

### 12 | wnmve c y` ĩ K I ` w j j w` :

gmK wbeuZ e`w` t K Z v i w b R ` e w Y w R` K ` w j t j i c v k v c w k gmK w e a g v j v i w K Q z w b a w i Z ` w j j w` w b a w i Z d i t g m s i y` Y K i t Z n q | t h g b - m q w n m v e c y` ĩ K ( d i g g m K - 1 6 ) , w e m q w n m v e c y` ĩ K ( d i g g m K - 1 7 ) | m q I w e m q w n m v e c y` ĩ t K i c v k v c w k G K R b w b e u Z c 0 Z K v i K t K w b a w i Z d i t g P j w Z w n m v e c y` ĩ K ( d i g g m K - 1 8 ) m s i y` Y K i t Z n q | G B P j w Z w n m v e c y` ĩ t K Z v i h v e Z x q m q - w e m q , D c K i Y K i t i q v Z I t U R v i x t Z R g v i c w i g v Y w j w c e x ` v t K | gmK ` w l j c ĩ / w i U v b` R g v t` q v i m g q P j w Z w n m v e i G K w U A b y j w c R g v w` t Z n q | Z t e , t m e v c 0 v b K v i x ( w m t b g v n j e` Z x Z ) K i ` v Z v t` i R b` P j w Z w n m v e m s i y` Y e v a` Z i g j K b q |

GKRb Ki`vZv t K e`emv m s p u v š ĩ h v e Z x q ` w j j w` Q q e Q i c h š ĩ m s i y` Y K i t Z n q | Z t e , t K v b A v B b x K v h q u g P j t Z ` v K t j m s k 0 o ` w j j w` D 3 K v h q u g t k l b v n l q v c h š ĩ m s i y` Y K i t Z n t e | w b e u Z e`w` 3 K Z R m s i y` Y t h v M` ` w j j w` w e l t q A v t i v R v b v i R b` 0 w n m v e c y` ĩ K I ` w j j w` m s i y` Y 0 c y` ĩ K v b s - 5 t` L v t h t Z c v t i |

### 13 | gmK ` w l j c ĩ :

wbeuZ Ki`vZv t i t K c 0 Z g v t m i 1 5 Z w i t L i g t a` c e 0 Z p g v t m i ` w l j c ĩ ( d i g g m K - 1 9 ) ( c w i w k 0 - 5 ) c 0 q v R b x q c 0 g v Y K ` w j j c ĩ w` m n ` v b x q g j` m s t h v R b K i A w d t m R g v w` t Z n q | 1 5 Z w i L Q w U i w` b n t j Z v i c e 0 Z x` K v h q e t m R g v c 0 v b K i t Z n t e | i a g v ĩ e x g v t K v u v b x i t y` t ĩ 2 0 Z w i t L i g t a` ` w l j c ĩ R g v t` q v i w e a v b A v t Q | m v a v i Y f v t e , G K w U ` w l j c ĩ G K w U B s t i w R K` v t j 0 v i g v t m i R b` c 0 h v R` |

gmK ` w l j c ĩ ev w i U v b` t` Q G g b G K U v ` w j j t h L v t b G K R b K i ` v Z v G K w U w b w` 0 K i t g q v t` Z v i h v e Z x q K i ` w q Z v i w n m v e c 0 k 0 K t i b | c 0` q K t i i c v k v c w k , G B w i U v t b` h v e Z x q m q - w e m t q i w n m v e w e a f b e K` v U v M w i t Z f v M K t i t` L v t b v n q | G B

Z\_mga Ki c\_kmb Ki`vZvi Ki`vqZvi h\_v\_Zv wbyqgi Rb` e`envi Ktib| miKvfi cwi msL`vbMZ KviYI G Z\_` e`envi Kiv nq| GKwU wbow` 8 tggv` Ki`vZvi Kvhpig I Ki`vqZv m`u`K`GKwU `uó wPÍ cvl qv hvq gmK `wLj cÍ t\_`K| ZvB, Ki e`e`vcbvi Rb` `wLj cÍ GKwU , iæZcY` wjj |

#### 14| Ki cwi tkva

evsj v`k e`vsk ev tmvbjx e`vstKi wbow` 8 kvLvmgfn tURwi Pjv vbi gva`tg c0` q Ki cwi tkva Ki tZ nq| tURvix Pjv v`Zix nq wZb KwC| tURwi Pjv v`b msuk00 Kwgkbvi tUi wmwve tKwWmn Ab`vb` wmwve tKwW mwKfvte wj LtZ nte| Ki`vZv KZK msiwY Z Pj wZ wmwve bigK tiwR`v`i i Rgvi Nti tURvix tZ Rgvi KZ UvKvi wmwve ivLv nq| miKvix tKvLwv`ti c0` q Ki Rgv t`qvi c0vY wmwve `wLj cÍ i mv`\_ tURvix Pjv v`bi KwC| mshy` Ki tZ nq| gj` msthvRb Ki wef bae Kwgkbvi tUi wmwve tKwWmn Ab`vb` wmwve tKwW cwi wko-6 G t` Lv`bv ntq tQ|

#### 15| Aciva I `0

gj` msthvRb Ki AvB`bi tKvb aviv, tKvb wewa ev tKvb Avt`k f`i/`i `vtq Awfhy` ntj Zvi weiæx Acivtai aiY Abjv`ti kw`Í i weavb itq tQ| Acivtai eY0v I Zvi weci tZ A\_`0/ kw`Í i weavb m`nj Z GKwU Zvj Kv cwi wko-7 -G t` qv ntq tQ|

#### 16| Avcxj c`wZ

gj` msthvRb Ki AvB`bi Aaxb gj` msthvRb Ki KgRZP KZK c0` E wmwv`stÍ msy`x ntj D<sup>3</sup> wmwv`stÍ i weiæx Avcxj Kivi weavb itq tQ| tKvb e`w<sup>3</sup> tKvb gj` msthvRb Ki KgRZP wmwv`stÍ msy`x ntj wotg<sup>3</sup> f`vte Avcxj Ki tZ cv`i b t

ev Gi wbtPi th tKvb gmK KgRZP	(Avcxj)	Avt`k t`qvi 90 w` tbi gta`	10% , `vexKZ Ki bv_vKtj Avt`wmcZ A_`tUi 10%	Arte`b MbtYi 9 (bq) gv`mi gta`
Kwgkbvi c`ghfi tKvb KgRZP ev Kwgkbvi (Avcxj)	Kv`gm& G`vBR I f`vU Avcxj vZ UtBejbj	wmwv`stÍ ev Avt`k t`qvi 90 w` tbi gta`	`vexKZ Ki Gi 10% , `vexKZ Ki bv_vKtj Avt`wmcZ A_`tUi 10%	Avcxj Arte`b MbtYi 9 (bq) gv`mi gta`
Avcxj vZ UtBejbj	evsj v`k mpc0 tKvUf` nvB`KvU` wef vM	wmwv`stÍ ev Avt`k t`qvi 90 w` tbi gta`		

ZwKZ wmwv`stÍ c0`vbKvix KgRZP	Avcxj KZ0y`	Avcxj Kivi mgqmxgv	Avcxj i Rb` th cwi gvY A_`0 cwi tkva Ki tZ nte	Avcxj w0`u`E i mgqmxgv
AwZwi <sup>3</sup> Kwgkbvi	Kwgkbvi	wmwv`stÍ ev	`vexKZ Ki Gi	Avcxj







[cwi wkó-3]

MYC RvZšj evsj vř k mi Kvi  
RvZxq i vR`^teW©XvKv|  
Pvj vbcĀ  
[mewa 16(1) `be`]

gmK-11

e`emvq cĀZōřtbi bvg t  
wKvbn t  
Ki`vZv mbv³KiY msL`v t  
Pvj vbcĀ i μwgK msL`v t  
Pvj vbcĀ cĀ vřbi Zwi L t  
Pvj vbcĀ cĀ vřbi mgq t  
cY`Acmi řYi / AcřYi ev  
řmev cĀ vřbi cĀKZ Zwi L I mgq t

řμZvi bvg t  
wKvbn t  
Ki`vZv mbv³KiY msL`v t  
cY`řmevi Poviř MřĀ e`řj t  
hvbevtbi cĀKZ Ges břř

μwgK msL`v	cY`řmevi bvg	cwi gvY	m=ú+K i é AvřvcthvM` gj`	m=ú+K i řéi cwi gvY	gj` mřhvRb Ki AvřvcthvM` gj` [ Kj vq (4)+(5)]	gj` mřhvRb Kři i cwi gvY	m=ú+K i é I gmK mn tgvU gj`
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

\* řmevi řyřř řμZvi bvg wKvbn I Ki`vZv mbv³KiY msL`v i agvř wbeuZ řμZviK řmevcĀ vř  
Kiv nBřj B Dřj øL Kwi řZ nBře| cřY`i Poviř MřĀ e`řj, hvbevtbi cĀKZ I břř, Pvj vbcĀ  
cĀ vřbi mgq Ges cY` Acmi řbi cĀKZ Zwi L I mgq řmevi řyřř cĀhvR` nBře vř|  
\*\* cřY`i Poviř MřĀ e`řj řμZvi wKvbn nBřZ c\_K nBřj B i agvř cĀhvR` nBře|  
\*\*\* Pvj vbcĀ cĀ vřbi mgq, cY` Acmi řbi / AcřYi cĀKZ Zwi L I mgq Ask I K\_vq vř mlZ  
nBře|  
\*\*\*\* mi vmi A\_ev cĀQbei Bwb nBřj i Bwb FYcĀ A\_ev Afřř ixb e`vK Uze`vK FYcĀ A\_ev  
řvbxq ev Avřř RwmZK` i cřř i řyřř Kvhř řki břř I Zwi L (e`vřřKi bvgmn) BZ`w` Z` Kj vq  
(2) Gi Zřř i mnZ Dřj øL Kwi řZ nBře| GB Kj vřg cřY`i / řmevi cwi gvY AstK I Zvi břřP  
K\_vq vř mlZ nBře|

wetμZvi řyřř

wepq K`vk tğtğv  
gj` mřhvRb Ki Pvj vb cĀ  
[mewa 16(1) `be`]

gmK-11K

cĀZōřtbi bvg t  
wKvbn t  
Ki`vZv mbv³KiY msL`v t  
μwgK bs t-  
K`vk tğtğv cĀ vřbi Zwi L t  
K`vk tğtğv cĀ vřbi mgq t

řμZvi bvg t  
řμZvi wKvbn t

cřY`i bvg I weeiY	cřY`i cwi gvY	řgvU gj` (gj` mřhvRb Ki mn)

wet`ř cřY`i gřř`i gřř` gj` mřhvRb Ki Ařř řř AvřQ|  
Zwi L:

wetμZvi řyřř

[cwi wkó-5]  
{gmK-19}

MYcRvZšq ersj vt` k mi Kvi  
RvZxq ivR`teW®  
XvKv  
gj` msthvRb Ki` wLj cĪ

[wewa 24(1) `be`]  
(GB dig ciĪYi cĪe`bt` ĩKv cob)

gm ermi  
Ki` tgvv` [ ] [ ] Ki` vZv mbr`KiY [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  
msL`v

Ki` tgvv`  
big t  
wKivv t  
idib t  
kb` wLj cĪ (Ki` tgvv` tKiv μq wμq nq biv)

μμq mμvšĪ Z`	wμq gj`	mμvĪK ĩe	gj` msthvRb Ki
1  Ki`thwM` cY, tmev er cY I tmevi bU wμq			
2  kb` nĪi i cY` er tmevi wμq (iBmb)			
3  Ae`vniZcĪB cY, tmev er cY I tmevi bU wμq			
cĪ` q inwve	cwi grY		
4  tgvU cĪ` q Ki (mwi 1 nBtZ SD+VAT)			
5  Ab`vb` mgšqKiY (cĪ` q)			
6  mefgvU cĪ` q (mwi 4+5)			

μq mμvšĪ Z`	μqgj`	tiqvZthwM` Ki
7  `vbxq chĪq Ki`thwM` cY, tmev er cY I tmevi μq		
8  Ki`thwM` cY, tmev er cY I tmevi Avg` wb		
9  iBmbi tĪĪĪ Ab`vb` Ki` tiqvZ		
10  Ae`vniZcĪB cY, tmev er cY I tmevi μq		

ErĪm KZB/ti qvZ/cĪ` cY inwve	cwi grY
11  tgvU ti qvZthwM` Ki (mwi 7+8+9)	
12  Ab`vb` mgšqKiY (ti qvZ/cvI bv/DrĪm KZB)	
13  ce@ZĪqĪmi tRi	
14  mefgvU ti qvZ (mwi 11+12+13)	

PovšĪ inwve	cwi grY
15  bU cĪ` q (mwi 6-14)	
16  tURvi tZ Rgv	
17  cieZĪqĪmi cĪi`K tRi	
18  cwi` Bi nBtZ cĪ` cY	

DrĪm gmK KZBkvix inĪmĪe KZĪbi inwve	cwi grY
19  DrĪm KuzZ tgvU gmĪKi cwi grY	

Avw tNvI Yv Kai tZiQ th, GB` wLj cĪ Dvj eULZ mKj Z`w` mZ` I mWk|

Zwi L t  
mshv` t wewa 24 G enVZ mKj KwiRwi` /`nj j w`

Ki` vZvi tĪĪi I wj

AwdĪm e`enĪi i Rb`

(`vbxq gj` msthvRb Ki` KvhĪ q ciY Kai te)	
Zwi L	gšĪ e` t
1  cĪB	
2  ivR`KqKZĪ ĩbKU tĪY	mnKvix ivR`KqKZĪGi` tĪĪi I wj
Zwi L	gšĪ e` t
1  cĪB	
2  eUv	
3  KvgkbtvU AwdĪm tĪY	ivR`KqKZĪGi` tĪĪi I wj
(KvgkbtvU AwdĪm ciY Kai te)	gšĪ e` t
Zwi L	tĪĪi I wj
1  cĪB	
2  cwi` Bti tĪY (cĪhvR` tĪĪĪ)	
3  KivDUvi GvU`	
4  dtj vAv cĪ tĪY	
(cwi` Bi ciY Kai te)	gšĪ e` t
Zwi L t	tĪĪi I wj
1  cĪBi Zwi L t	
2  chĪj vPv t	
3  gšĪ e` t	
gĀj KZ UvKvi cwi grY t	
Rgv cĪvĪbi GKvDU b=Ī t	
4  KvgkbtvU AwdĪm tĪY (Zwi L) t	
Zwi L t	KgKZĪ tĪĪi I wj



dig 0gmK-190 c+iYi wbt`Kv

μgK bs	c+iYi wLq	c+iYi wbt`Kv
	Ki tgv`	Ki tgv` i gvm msuk00 Nti gvmi bvg Ges ermi msuk00 Nti ermii bvg wj wLtz nBte
	Ki`vZv mbv`KiY msL`v	GB Nti gj` msthvRb Ki wbeUb b` wj wLtz nBte
	bvg	wbeUJZ th e`w`i` wLcI tck Kiv nBtZtQ Zvrvi bvg
	wKvbr	wbeUbcI Dnj 0wLZ wKvbr A` Drcv` b` j` ev tmev c0vbi` vb ev e`emvq`j` ev Avg`wbiBwb e`emv cwiPvj bvi` vb Dtj0L Kwiz nBte
	kb` wLj cI (Ki tgv` tKvbμq ev wμmq nq bvb)	msuk00 Kitgv` tKvb Ki Kvhfjg bv nBqv wKtj kb` c0Zte`b` wLj Kwiz nBte Ges GB Nti wUK (√) wPy w`tz nBte
1	Ki thvM` cY`, tmev ev cY` I tmevi bXu wμmq	ZZxq Kjvtg msuk00 Ki tgv` Ki thvM` cY`/tmevi tgvU wμmq gj`, PZL`Kjvtg m`u`K i`e (c0hvR` t`f`I) Ges cAg Kjvtg c0` q gj` msthvRb Kti cwi gvY (Mth) wj wLtz nBte  tj b` tbi At`P cwi gvY cY` mSL`vq Dtj0L Kwiz nBte
2	kb` nvti cY` ev tmevi wμmq (iBwb)	msuk00 Kitgv` tKvb cY` ev tmevi iBwb nBtj D3 cY`/tmevi tgvU wμmq gj` i cwi gvY ZZxq Kjvtg Dtj0L Kwiz nBte
3	Ae`vnuZc0B cY`, tmev ev cY` I tmevi bXu wμmq	msuk00 Kitgv` Ae`vnuZ c0B cY` ev tmevi tgvU wμmq gj` i cwi gvY ZZxq Kjvtg wj wLtz nBte
4	tgvU c0` q Ki (mwi 1 nBtZ SD + VAT)	1 bs mwi i PZL` cAg Kjvtgi thvMdj (A` c0` q m`u`K i`e I gj` msthvRb Ki) ZZxq Kjvtg wj wLtz nBte
5	Ab`vb` mgS0KiY (c0` q)	msuk00 Kitgv` tKvb A`0U ev Rwi gvbv cwi tkva Kiv nBtj ZZxq Kjvtg Zvrvi cwi gvY wj wLtz nBte  Zv0vov, fj ekZt BwZc`e` tKvb tiqvZ MpxZ nBtj ev Ab` tKvb KvitY gmK c0` q nIqv msuk00 Ki tgv` Zv mgS0 Kiv nBtj mgS0KZ At`P cwi gvY wj wLtz nBte
6	me`fgvU c0` q (mwi 4+5)	4 I 5 bs mwi i thvMdj ZZxq Kjvtg wj wLZ nBte

μgK bs	c+iYi wLq	c+iYi wbt`Kv
7	`vbxq ch`q Ki thvM` cY`, tmev ev cY` I tmevi μq	tKvb wbeUJZ c0Z0vb nBtZ evs vt` tk c0`ZKZ Ki thvM` cY` ev tmev μq Kiv nBtj ZZxq Kjvtg tgvU μq gj` i cwi gvY Ges PZL`Kjvtg μtqi t`f`I cwi tkwaZ tgvU gj` msthvRb Kti cwi gvY wj wLtz nBte
8	Ki thvM` cY`, tmev ev cY` I tmevi Avg`wbi	tKvb Ki thvM` cY` ev tmevi mi vmi Avg`wbi Kiv nBtj ev tKvb Avg`wbi Kiv nBtj gmK-11 Pjvtbi gva`tg μq Kiv nBtj ZZxq Kjvtg tgvU μq gj` i cwi gvY Ges PZL`Kjvtg D3 cY` μtqi weci`Z cwi tkwaZ gj` msthvRb Kti cwi gvY wj wLZ nBte
9	iBwbi t`f`I Ab`vb` Ki tiqvZ	ZZxq Kjvg c+iY Kwiz nBte bv  msuk00 Kitgv` tKvb cY` iBwb Kiv nBtj D3 iBwbKZ c+iY th cwi gvY KuPvgj e`0uZ nBqv0, tmB cwi gvY KuPvgtj Dci Avg`wbi ch`q c0`E Avg`wbi i`e Ges m`u`K i`e i (c0hvR` t`f`I) cwi gvY PZL`Kjvtg wj wLtz nBte  Zte, hu` D3 wbeUJZ e`w`i` mi vmi tWtWv nBtZ D3 iBwbi weci`Z c0` cY` M0Y Kwiz Pvb, ev M0Y Kwiv` tKvb, Zte tmB t`f`I GB Kjvg c+iY Kwiz nBte bv
10	Ae`vnuZ c0B cY`, tmev ev cY` I tmevi μq	msuk00 Kitgv` tKvb Ae`vnuZ c0B cY` ev tmev μq Kiv nBtj ZZxq Kjvtg tgvU μq gj` i cwi gvY wj wLtz nBte
11	tgvU tiqvZ thvM` Ki (mwi 7+8+9)	mwi 7, 8 I 9 Gi thvMdj ZZxq Kjvtg wj wLtz nBte
12	Ab`vb` mgS0KiY (tiqvZ/cvI bw/Drtm KZ0)	fj ekZt BwZc`e` tiqvZ tbi qv nq bvb A` ev mgS0 thvM` tKvb cvI bv wKtj ZZxq Kjvtg D3 At`P cwi gvY wj wLtz nBte
13	ce`Zx`gvtmi tRi	ce`Zx`Ki tgv` PjwZ wmwve tivr0vti 6 bs Kjvtg wYz tRi Gi cwi gvY ZZxq Kjvtg wj wLtz nBte  Zte, thB t`f`I PjwZ wmwve i vLvi AvBmZ eva` evaKZv bvb, tmB t`f`I Brv c+iY Kwiz nBte bv
14	me`fgvU tiqvZ (mwi 11+12+13)	mwi 11, 12 I 13 Gi thvMdj ZZxq Kjvtg wj wLtz nBte

- (6) th mKj tmev c0vbKvix msKvPZ g3j`i wfiEiZ Ki cwi tkva Kwi teb Zvrvt`i t9jt1, mugK bs 1, 4, 5, 15, l 16|
- (7) th mKj wbeUJZ eiv3 ev c0Z0vb GKB wbeUb baf`i weci xZ GKB mt1/2 cY` mieivn ev tmev c0vb Kwi qv \_vtKb, Zvrvt`i t9jt1 `wLj c1T i c0hr` mKj mugK baf |

[cwi wk0-6]

μugK bs	ciYi wclq	ciYi wbt`Kv
15	bxU c0`q (mwi 6-14)	6bs mwi nBtZ 14 bs mwi i wclqMclj ZZxq Kj vtg wj wLtZ nBte
16	tURwii tZ Rgv	tURwii tZ msik00 Ki tgvvt` RgvKZ At`P cwi gvY ZZxq Kj vtg wj wLtZ nBte  Zte, Dtj 0L`, c0`q gmtKi cwi gvtYi tPtq tiqvZthvM` gmtKi cwi gvY teuk nI qvi Kvi tY hv` msik00 Ki tgvvt` tURvixZ tKvb Rgv bv Kiv nq, Zte tmB t9jt1 GB Kj vtg wKQy wLtZ nBte bv
17	cieZr`gvtmi c0i`K tRi	mwi 16 nBtZ mwi 15 Gi wclqMclj ZZxq Kj vtg wj wLtZ nBte  Zte, thB t9jt1 tiqvZthvM` gmtKi cwi gvY c0`q gmtKi cwi gvtYi tPtq teuk nI qvq mwi 16 G tKvb tURwii Rgv _wKte bv, tmB t9jt1 mwi 14 nBtZ mwi 6 Gi wclqMclj mwi 17 G ZZxq Kj vtg wj wLtZ nBte
18	cwi`Bi nBtZ cL`cY	msik00 Ki tgvvt` tWtWv nBtZ tKvb cL`cY MpxZ nBtj ZZxq Kj vtg Dnvi cwi gvY wj wLtZ nBte
19	Drtm KuzZ tgvU gmtKi cwi gvY	msik00 Ki tgvvt` wbeUJZ eiv3 Drtm gmK KZ0 Kwi tj ZZxq Kj vtg Dnvi cwi gvY wj wLtZ nBte

μg bs	`Bti i bvg: gj` msthRb Ki Kugkbt i U	GKvDU tKw (gmK)	GKvDU tKw (m=ut K i e-cY)	GKvDU tKw (m=ut K i e-tmev)	GKvDU tKw (UvP fvi Ki)
01.	XiKr (`wY)	1/1133/0010/0311	1/1133/0010/0711	1/1133/0010/0721	1/1133/0010/0313
02.	XiKr (DEi)	1/1133/0015/0311	1/1133/0015/0711	1/1133/0015/0721	1/1133/0015/0313
03.	PAEMg	1/1133/0025/0311	1/1133/0025/0711	1/1133/0025/0721	1/1133/0025/0313
04.	mtj U	1/1133/0018/0311	1/1133/0018/0711	1/1133/0018/0721	1/1133/0018/0313
05.	ivRkix	1/1133/0020/0311	1/1133/0020/0711	1/1133/0020/0721	1/1133/0020/0313
06.	htkvi	1/1133/0005/0311	1/1133/0005/0711	1/1133/0005/0721	1/1133/0005/0313
07.	Lj bv	1/1133/0001/0311	1/1133/0001/0711	1/1133/0001/0721	1/1133/0001/0313
08.	enr Ki`vZ BDubU(gmK)	1/1133/0006/0311	1/1133/0006/0711	1/1133/0006/0721	1/1133/0006/0313

[cwi wk0-7]

Acivtai eY0v	A`tUi cwi gvY
(K) wbeUJZi Avte`b Kivi c0qvRbxZv _vKv mtEj Avte`b Ki tZ e`9ntj ; (L) wbaWi Z Zwi tLi gta` wLj c1 tck Ki tZ e`9ntj ; (M) wbeUb msμvS1 Zt`i tKvb cwi eZ0 m=utK gmK KZ09tK AewZ Ki tZ e`9ntj ; (N) tKvb mgTbi wbt` R cvj tB e`9ntj ; (O) gmK AvBtB Duj 0wLZ bw`c1 Btj 0wbK K`vk tiwR=vi (ECR) ev Kμ=0DUvi msi y`tY e`9ntj ; (P) gmK AvBtBi tKvb wcarb fsm Ki tj ;	Ab`b (me0b0) cvP nvRvi UvKv t`tK AbwK (mtePP) cP K nvRvi UvKv chS1
(K) gmK Pj vbc1 c0vb bv Kiv ntj ev AmZ` Pj vbc1 Bmj Kiv ntj ; (L) h_vh` Ki cwi tkvtai ev `wLj c1 tck Kivi Rb` 0evi wbt` R c0Bi cil Zv c0Zvj tB e`9ntj ; (M) AmZ` `wLj c1 tck Kiv ntj ; (N) wemq Z` ev c0`q gmK wj wce x bv Kti cY` mieivnceR gmK dmk t` qvi tP0v Kiv ntj ; (O) Rvj ev wgv` wj j c1 tck Kiv ntj ev tm me `wj tji gva`tg Ki dmk w` tj ev t` qvi tP0v Kiv ntj ; (P) gmK KgRZP KZR wbt`KZ nI qv mtEj tKvb Z` ev `wj mieivtn e`9ntj ; (Q) msi 9Y Kiv c0qvRb Gifc bw`c1 ev tiwR=vi ev hSj	(1) msNuJZ Acivtai Kvi tY Ki dmk ntq _vKtj RwoZ Kti Ab`b mgcwi gvY ntZ AbaY0 AvovB`Y chS1    (2) Ki dmk bv ntq _vKtj Ab`b (me0b0) `k nvRvi UvKv t`tK AbwK (mtePP) GK j y` UvKv chS1

wetkl `0e` t cY` mieivn ev tmev c0vtbi t9jt1 c0Z`K wbeUJZ eiv3 tK `wLj c1T i tKvb&tKvb & mugK bs ciY Kwi tZ nBte tm wclq wbt`e3 wbt` Rbv Abjmi Y Kiv hvBtZ cvti t

- (1) kZfW i BwbgLx c0Z0vtbi t9jt1, mugK bs 2, 5 l 6 (c0hr` t9jt1), 7, 8, 10, 16 (c0hr` t9jt1) l 18|
- (2) m=uyfite Drtm KZ0 Kiv nq Ggb tmev c0Z0vb h\_vt- wbgfY ms`v, BRvix`vi, BZ`w` i t9jt1 mugK bs 1, 4, 5, 6 l 16 (c0hr` t9jt1)
- (3) BU fivUvi t9jt1, mugK bs 1, 5, 6, l 16|
- (4) `vbxq chiq e`emvq KZ0 mieivtni t9jt1, mugK bs 1, 4, 6, 7, 11, 12, 13, 14, 15, 16 l 17|
- (5) th mKj e`emvq wv`0 gj` msthRtbi wfiEiZ Ki cwi tkva Kwi teb Zvrvt`i t9jt1, mugK bs 1, 4, 15, 16 l 17|

<p>(thgb-ECR) aYsm, cwi eZB, A½t`Q` BZ`w` Kiv ntj ev AvBtbi cDqvRb Abymti msiwYjZ bv ntj ;</p> <p>(R) mAvtb wq`v weeiY ev wq`v tNwl Yv cDvb Kiv ntj ;</p> <p>(S) gmK mspvšf eB ev `wjj`w` ev hšj (thgb-ECR) cixYv ev AvUK Kivi Rb` e`emvq `tj tKvb YlgZvcDš gmK KgRZšK cDek evav cDvb Kiv ntj ;</p> <p>(R) Ab` tKvb e`wš`šK Ki dmkšZ mnvqZv cDvtbi cDšPov MšY Kiv ev mnvqZv Kiv ntj ;</p> <p>(T) Ryj ev fqv`wjj`i gra`tg DcKiY Ki tiqvZ MšY Kiv ntj ;</p> <p>(W) Ab` th tKvb cKvti Ki dmk t`qvi cDšPov MšY Kiv ntj ev dmk t`qv ntj ;</p> <p>(V) wbeuZ e`wš` bv ntql gmK Dšj šLceš PjvbcT t`qv ntj ;</p> <p>(W) ÷`v`u` ev e`vUšivj e`envi mspvšf weavb f½ Kti wKQz Kiv ntj ;</p> <p>(K) Pj wZ wmwte FYvZšK tRi ti šL cY` mi eivn ev tmev cDvb Kiv ntj</p>	
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	<p>ntZ AbaY® AvovB, Y chšf A_®Ü, ev Dfq`Ü,</p> <p><u>A_ev</u>, m`u`šE Aeiæ×KiY, tµvK ev evtRqvšKiY</p>
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Acivtai eYšv	kw`f
<p>(K) wbašš Z Zwi šLi gta` cD`q Ki ev Dršm KuZš Ki ev A_®Ü ev Ab` tKvb cvl bv cwi škvtā ev mi Kvi x tKvl vMšti Rgv cDvtb e`_šntj</p>	<p>Acwi škwaZ Aš`š Dci gvmK `š kZvsk nvti AwZwi`š mš`mn Zv cwi škva Ki šZ nq </p>
<p>(L) Dršm gmK KZš I Rgv cDvtbi eva`evaKZv _vKv mšEšl Zv Ki šZ e`_šntj</p>	<p>Acwi škwaZ Aš`š Dci gvmK `š kZvsk nvti AwZwi`š mš`mn Zv cwi škva Ki šZ nq  šmBmvš_ KZšKvi x, Rgv cDvtbi `wqZcDš e`wš`š, Ges mšukšš cDšZšvbi cšvb wbevššK AbwaK cšPk nvRvi UvKv Rwi gvbr Kiv hvq </p>
<p>(M) `ševi tšwUK cDš mšEšl Ki tgqv` mgwšbi wZb gvšmi gta` gmK ev m`u`šK i`é cwi škvtā e`_šntj ,</p> <p><u>A_ev</u>, gmK AvBtbi aviv 37 Gi Dc-aviv (2) ev aviv 38 G ewYš Aciva 12 gvšmi gta` `ševi Ki šZ ,</p> <p><u>A_ev</u>, eva`Zvgj K wbeUšbi Avt`k cDšBi GKgvšmi gta` wbeuZ ntZ e`_šntj</p>	<p>e`emvq A½b ZvjvexKiYmn cDšvR` tšy`šf wbeÜb ewZj Kiv hvq </p>
<p>(N) gmK AvBtš ewYš tKvb Aciva t`ukvj RšRi Av`vj šZ wšPšti i tšy`šf</p>	<p>Ab`b wZb gvm Ges AbaY® `š eDš Kiv`Ü, ev RwoZ Kti i Ab`b mgcwi gvY</p>

G cġġ Ħvi ĦKvb e<sup>3</sup>e<sup>0</sup> ev cwi fvlv ue<sup>0</sup>gvb gj<sup>0</sup> msthvRb Ki AvBb I Gi weawearĦbi mĦġ\_ Am/ziZcY<sup>0</sup>etj cġZxqgvb ntj AvBb I weawearĦbi cwi fvlvB cġġKvi cġteġ G weġtq AvĦiv ĦKvb Z<sup>0</sup> Rvbvi cġġvRb ntj mskk<sup>0</sup>o<sup>0</sup> gmK<sup>0</sup> Ħvbq Kvhġ q (mĦKġ), wefvlMxq<sup>0</sup> Ħi, KvgkbrĦiĦUi m<sup>0</sup> i Ħi, mbKU<sup>0</sup> gj<sup>0</sup> msthvRb Ki Kvhġ q ev RvZxq ivR<sup>0</sup>ĦevĦW<sup>0</sup> gmK AbġevĦMi ĦKvb KgKZĦ mĦġ\_ thvMĦthvM Kiv thĦZ cġti |

RvZxq ivR <sup>0</sup> ĦevĦW <sup>0</sup> gj <sup>0</sup> msthvRb Ki AbġevĦM, ivR <sup>0</sup> Ħev, Ħm <sub>0</sub> bewMPv, XvKv	Ħdvbt 9330662, 8361432, 9352530, 9358728, 8322699 wGueG- t 8318120-26 d <sup>0</sup> v- t 8316143
epv Ki <sup>0</sup> vZv BDvbU (LTU), gj <sup>0</sup> msthvRb Ki, 6 <sup>0</sup> Zj v, wZxq 12 Zj v mi Kvi x Awdm Feb, Ħm <sub>0</sub> bewMPv, XvKv	Ħdvbt 9362962, 9362963, 9362964, 9362965 d <sup>0</sup> v- t 9362960
Kv <sup>0</sup> ÷gm, G- vBR I F <sup>0</sup> vU KvgkbrĦiU XvKv (Ħ <sup>0</sup> Y <sup>0</sup> Y), XvKv 160/G, AvBwBue Feb (4 <sup>0</sup> 5g Zj v), KvKi vBj, XvKv	Ħdvbt 8355964, 9337245, 9340124, 9351696 wGueG- t 8311811-4 d <sup>0</sup> v- t 8315459
Kv <sup>0</sup> ÷gm, G- vBR I F <sup>0</sup> vU KvgkbrĦiU XvKv (DĦi), XvKv evox-06, Ħmbvi Mvl Rbc <sub>0</sub> Ħi vW, Ħm <sub>0</sub> ±i-11, DĦiv, XvKv	Ħdvbt 8963115, 8963116, 8963118, 8911649 d <sup>0</sup> v- t 8913433
Kv <sup>0</sup> ÷gm, G- vBR I F <sup>0</sup> vU KvgkbrĦiU, PĦMġg wmvRl weĦi s bs-1, AvMĦev <sup>0</sup> ev/G, PĦMġg-4100	Ħdvbt 2524037, 721432, 723133, 724086 d <sup>0</sup> v- t 715808
Kv <sup>0</sup> ÷gm, G- vBR I F <sup>0</sup> vU KvgkbrĦiU, ivRkvnx evox bs-196, Ħm <sub>0</sub> ±i-02, ivRkvnx nvDwRs GĦ <sup>0</sup> ÷U, Dckni, ivRkvnx	Ħdvbt 861101, 861105, 861103, 861106 d <sup>0</sup> v- t 761719
Kv <sup>0</sup> ÷gm, G- vBR I F <sup>0</sup> vU KvgkbrĦiU, wĦtj U evox bs-19, Ħi vW-14/24, e <sup>0</sup> K-wW, kvnRvj vj Dckni, wĦtj U	Ħdvbt 2830741, 810083, 810081 d <sup>0</sup> v- t 2831596
Kv <sup>0</sup> ÷gm, G- vBR I F <sup>0</sup> vU KvgkbrĦiU, Lj bv Lwġ kcġ, Lj bv	Ħdvbt 761703, 762428, 861216 d <sup>0</sup> v- t 762594
Kv <sup>0</sup> ÷gm, G- vBR I F <sup>0</sup> vU KvgkbrĦiU, ĦĦkvi Ħfġj v U <sup>0</sup> vsK Ħi vW, ĦĦkvi	Ħdvbt 68434, 68435 d <sup>0</sup> v- t 63405