

The Societies Registration Act, 1860
Act No. 21 of 1860

hl662

LEGISLATIVE HISTORY 6

- Declared in force in India except the Scheduled Districts by Act 15 of 1874
- Short title given by Act 14 of 1897
- Amended by Act 22 of 1927
- Adopted by the Government of India (Adaptation of Indian Laws) Order, 1937
- Amended by East Punjab Act 32 of 1948
- Amended by East Punjab Act 6 of 1949
- Adapted by the Adaptation of Laws Order, 1950
- Amended by Punjab Act 31 of 1957
- Extended to the Pepsu territories by Punjab Act 18 of 1958
- Amended by Punjab Act 14 of 1961
- Amended by Punjab Act 25 of 1964
- Amended by Haryana Act 14 of 2007

An Act for the Registration of Literary, Scientific and Charitable Societies.

Preamble. - Whereas it is expedient that provision should be made for improving the legal condition of societies established for the promotion of literature, science, or the fine arts, or for the diffusion of useful knowledge, [the diffusion of political education] or charitable purposes; it is enacted as follows :-

1. Societies formed by memorandum of association and registration. - Any seven or more persons associated for any literary, scientific or charitable purpose or for any such purpose as is described in section 20 of this Act, may, by subscribing their names to a memorandum of association, and filing the same with the Registrar [to be appointed by the State Government, by notification in the Official Gazette, for carrying out the purposes of this Act] [-] form themselves into a society under this Act.

[1A. Definitions. - In this Act, unless the context otherwise requires, -

(a) "prescribed" means prescribed by rules made under this Act;

(b) "State Government" means the Government of the State of Haryana.]

2. Memorandum of association. - The memorandum of association shall contain the following things (that is to say) -
the name of the society;
the objects of the society;

the names, addresses, and occupation of the governors, council, directors, committee, or other governing body to whom, by the rules of the society, the management of its affairs is entrusted.

A copy of the rules and regulations of the society, certified to be a correct copy by not less than three of the members of the governing body, shall be filed with the memorandum of association.

3. Registration and fees. - Upon such memorandum and certified copy being filed, the Registrar shall certify under his hand that the society is registered under this Act. There shall be paid to the Registrar for every such registration a fee of fifty rupees, or such smaller fee as [the State Government] may, from time to time, direct; and all fees so paid shall be accounted for to [the State Government].

[Provided that in the case of a society which had prior to the 15th August, 1947, been registered by the Registrar, Joint Stock Companies at Lahore, [the State Government] may grant exemption from payment of the whole or any part of the Registration fee].

[3A. Refusal of registration. - (1) The Registrar may, in his discretion, issue public notice or issue notice to such persons as he thinks fit inviting objections, if any, against the proposed registration and consider all objections that may be received by him before registering the society.

(2) Notwithstanding anything contained in Section 3, the Registrar shall refuse to register a society, if after giving it an opportunity of showing cause against such refusal, he is satisfied that -

- (a) the name of the society is identical with that of any other society previously registered under this Act;
- (b) the name of the society sought to be registered uses any of the words, namely, 'Union', 'State', 'Land Mortgage', 'Land Development', 'Co-operative', 'Gandhi', 'Reserve Bank' or any words expressing or implying the sanction, approval or patronage of the Central or any State Government or any word which suggests or is calculated to suggest any connection with any local authority or any corporation or body constituted by or under any law for the time being in force or is such as is otherwise likely to deceive the public or the members of any other society previously registered under this Act;
- (c) any one or more of the objects of the society sought to be registered is not an object mentioned in Sections 1 and 20; or
- (d) its objects are contrary to any other law for the time being in force or contrary to public policy.]

4. Annual list of managing body to be filed. - Once in every year, on or before the fourteenth day succeeding the day on which, according to the rules of the society, the annual general meeting of the society is held, or, if the rules do not provide for an annual general meeting, in the month of

January, a list shall be filed with the Registrar [-] of the names, addresses and occupation of the governors, council, directors, committee, or other governing body then entrusted with the management of the affairs of the society. [If a society makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees.]

5. Property of society how vested. - The property, movable and immovable belonging to a society registered under this Act, if not vested in trustees, shall be deemed to be vested, for the time being, in the governing body of such society, and in all proceedings, civil and criminal, may be described as the property of the governing body of such society by their proper title.

6. Suits by and against societies. - Every society registered under this Act may sue or be sued in the name of the president, chairman, or principal secretary, or trustees, as shall be determined by the rules and regulations of the society, and, in default of such determination, in the name of such person as shall be appointed by the governing body, for the occasion :

Provided that it shall be competent for any person having a claim or demand against the society, to sue the president or chairman, or principal secretary or the trustees thereof, if on application to the governing body some other officer or person be not nominated to be the defendant.

7. Suits not to abate. - No suit or proceeding in any Civil Court shall abate or discontinue by reason of the person, by or against whom such suit or proceedings shall have been brought or continued, dying or ceasing to fill the character in the name whereof he shall have sued or been sued, but the same suit or proceeding shall be continued in the name of or against the successor of such person.

8. Enforcement of judgment against society. - If a judgment shall be recovered against the person or officer named on behalf of the society, such judgment shall not be put in force against the property, movable or immovable, or against the body of such person or officer, but against the property of the society.

The application for execution shall set forth the judgment, the fact of the party against whom it shall have been recovered having sued or having been sued, as the case may be, on behalf of the society only, and shall require to have the judgment enforced against the property of the society.

9. Recovery of penalty accruing under bye-laws. - Whenever by any bye-laws duly made in accordance with the rules and regulations of the society, or, if the rules do not provide for the making of bye-laws, by any bye-law made at a general meeting of the members of the society convened for the purpose (for the making of which the concurrent votes of three-fifths of the members present at such meeting shall be necessary), any pecuniary penalty is imposed for the breach of any rule or bye-law of the society, such penalty, when accrued, may be recovered in any Court having jurisdiction

where the defendant shall reside, or the society shall be situate, as the governing body thereof shall deem expedient.

10. Members liable to be sued as strangers. - Any member who may be in arrears of a subscription which according to the rules of the society he is bound to pay, or who shall possess himself of or detain any property of the society in a manner or for a time contrary to such rules, or shall injure or destroy any property of the society, may be sued for such arrears or for the damage accruing from such detention, injury, or destruction of property in the manner hereinbefore provided.

Recovery of successful defendant of costs adjudged. - But if the defendant shall be successful in any suit or other proceeding brought against him at the instance of the society, and shall be adjudged to recover his costs, he may elect to proceed to recover the same from the officer in whose name the suit shall be brought, or from the society, and in the latter case shall have process against the property of the said society in the manner above described.

11. Members guilty of offences punishable as strangers. - Any member of the society who shall steal, purloin or embezzle any money or other property, or wilfully and maliciously destroy or injure any property of such society, or shall forge any deed, bond, security for money, receipt, or other instrument, whereby the funds of the society may be exposed to loss, shall be subject to the same prosecution, and, if convicted, shall be liable to be punished in like manner, as any person not a member would be subject and liable to in respect of the like offence.

12. Societies enabled to alter, extend, or abridge their purposes. - Whenever it shall appear to the governing body of any society registered under this Act, which has been established for any particular purpose or purposes, that it is advisable to alter, extend, or abridge such purpose to or for other purposes within the meaning of this Act, or to amalgamate such society either wholly or partially with any other society [or whenever the governing body of any society registered under this Act decides to change the name of the society], such governing body may submit the proposition to the members of the society in a written or printed report, and may convene a special meeting for the consideration thereof according to the regulations of the society; but no such proposition shall be carried into effect unless such report shall have been delivered or sent by post to every member of the society ten days previous to the special meeting convened by the governing body for the consideration thereof, nor unless such proposition shall have been agreed to by the votes of three-fifths of the members delivered in person or by proxy, and confirmed by the votes of three-fifths of the members present at a second special meeting convened by the governing body at an interval of one month after the former meeting.

[12A. Registration of change of name. - (1) Where a proposition for change of name has been agreed to and confirmed in the manner prescribed

by section 12, a copy of the proposition so agreed to and confirmed shall be forwarded to the Registrar of Companies for registering the change of name. If the proposed name is identical with that by which any other existing society has been registered, or in the opinion of the Registrar so nearly resembles such name as to be likely to deceive the public or the members of either society, the Registrar shall refuse to register the change of name.

(2) Save as provided in sub-section (1), the Registrar shall, if he is satisfied that the provisions of this Act in respect of change of name have been complied with; register the change of name and issue a certificate of registration altered to meet the circumstances of the case. On the issue of such a certificate the change of name shall be complete.

(3) The Registrar shall charge for any copy of a certificate issued under sub-section (2) a fee of rupee one and all fees so paid shall be accounted for to the State Government.

12B. Effect of change of name. - The change in the name of a society shall not affect any rights or obligations of the society or render defective any legal proceeding by or against the society; and any legal proceeding which might have been continued or commenced by or against it by its former name may be continued or commenced by or against it by its new name.].

[12C. Maintenance of accounts and their balancing and auditing. - (1) Every governing body entrusted with the management of the affairs of a society registered under this Act shall keep regular accounts.

(2) The accounts shall be kept in such form as may be approved by the Registrar, and shall contain such particulars as may be prescribed.

(3) The accounts shall be balanced each year on the 31st day of March or on such other day as may be fixed by the Registrar.

(4) The accounts shall be audited annually in such manner as may be prescribed and by a person who is a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (Act 38 of 1949), or by such person as may be authorized in this behalf by the State Government.

12D. Auditor's duty to prepare balance sheet and report irregularities, etc. - (1) It shall be the duty of every auditor auditing the accounts of a society under Section 12C to prepare balance sheet and income and expenditure account and to forward a copy of the same to the Registrar.

(2) The auditor shall in his report specify all cases of irregular, illegal or improper expenditure or failure or omission to recover money or other property belonging to the society or of loss or waste of money or other property thereof, and state whether such expenditure, failure, or other property thereof, and state whether such expenditure, failure, omission, loss or waste caused in consequence of breach of trust or misapplication or any other misconduct on the part of the governing body or any other person.

12E. Registrar's power to cancel registration in certain circumstances. - (1) Notwithstanding anything contained in this Act, the Registrar may, by order in writing cancel the registration of any society on any of the following grounds :-

- (a) that the registration of the society or of its name or change of name is contrary to the provisions of this Act or of any other law for the time being in force;
- (b) that its activities or proposed activities have been or are or will be subversive of the objects of the society or opposed to public policy;
- (c) that the registration certificate has been obtained by misrepresentation or fraud;
- (d) that the society is carrying on any unlawful activity or allows unlawful activity to be carried on within any premises under the control of the society :

Provided that no order of cancellation of registration of any society shall be passed until the society has been given a reasonable opportunity of altering its name or object or of showing cause against the action proposed to be taken in regard to it.

(2) An appeal against an order made under sub-section (1) may be preferred to such authority and within such time and in such manner as may be prescribed.

(3) The decision of the authority under sub-section (2), shall be final.]

13. Provision for dissolution of societies and adjustment of their affairs. - Any number not less than three-fifths of the members of any society may determine that it shall be dissolved, and thereupon it shall be dissolved forthwith, or at the time then agreed upon, and all necessary steps shall be taken for the disposal and settlement of the property of the society, its claims and liabilities, according to the rules of the said society applicable thereto, if any, and, if not, then as the governing body shall find expedient, provided that, in the event of any dispute arising among the said governing body or the members of the society, the adjustment of its affairs shall be referred to the principal Court of original civil jurisdiction of the district in which the chief building of the society is situate; and the Court shall make such order in the matter as it shall deem requisite:

Provided that no society shall be dissolved unless three-fifths of the members shall have expressed a wish for such dissolution by their votes delivered in person, or by proxy, at a general meeting convened for the purpose :

Provided that [whenever any Government] is a member of, or a contributor to, or otherwise interested in any society registered under this Act, such society shall not be dissolved [without the consent of the Government of the State of registration].

14. Upon a dissolution no member to receive profit. - If upon the dissolution of any society registered under this Act, there shall remain after the satisfaction of all its debts and liabilities any property whatsoever, the same shall not be paid to or distributed among the members of the said society or any of them, but shall be given to some other society, to be determined by the votes of not less than three-fifths of the members present personally or by proxy at the time of the dissolution, or, in default thereof, by such Court as aforesaid :

Clause not to apply to Joint-stock Companies. - Provided, however, that this clause shall not apply to any society which shall have been founded or established by the contributions of shareholders in the nature of a Joint-stock Company.

15. Member defined - Disqualified members. - For the purposes of this Act a member of a society shall be a person who, having been admitted therein according to the rules and regulations thereof, shall have paid a subscription, or shall have signed the roll or list of members thereof, and shall not have resigned in accordance with such rules and regulations; but in all proceedings under this Act no person shall be entitled to vote or be counted as a member whose subscription at the time shall have been in arrear for a period exceeding three months.

16. Governing body defined. - The governing body of the society shall be the governors, council, directors, [trustee mandal] or other body to whom by the rules and regulations of the society the management of its affairs is entrusted.

[16A. Duties, functions and powers of governing body. - The duties, functions and powers of governing body of the society shall be such as may be prescribed.]

17. Registration of societies formed before Act. - Any company or society established for a literary, scientific, or charitable purpose, and registered under [Act 43 of 1850], or any such society established and constituted previously to the passing of this Act but not registered under the said [Act 43 of 1850], may at any time hereafter be registered as a society under this Act; subject to the proviso that no such company or society shall be registered under this Act unless an assent to its being so registered has been given by three-fifths of the members present personally, or by proxy, at some general meeting convened for that purpose by the governing body.

In the case of a company or society registered under Act 43 of 1850, the directors shall be deemed to be such governing body.

In the case of a society not so registered, if no such body shall have been constituted on the establishment of the society, it shall be competent for the members thereof, upon due notice, to create for itself a governing body to act for the society thenceforth.

18. Such societies to file memorandum, etc., Registrar of Joint-stock Companies. - In order to any such society as is mentioned in the last

preceding section obtaining registry under this Act, it shall be sufficient that the governing body file with the Registrar [-] a memorandum showing the name of the society, the objects of the society, and the names, addresses and occupations of the governing body, together with a copy of the rules and regulations of the society certified as provided in section 2, and a copy of the report of the proceedings of the general meeting at which the registration was resolved on.

19. Inspection of documents. Certified copies. - Any person may inspect all documents filed with the Registrar under this Act on payment of a fee of one rupee for each inspection; and any person may require a copy or extract of any document or any part of any document, to be certified by the Registrar; on payment of [twenty-five Paise] for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever.

20. To what societies Act applies. - The following societies may be registered under this Act :-

Charitable societies, the military orphan funds or societies established at the several presidencies of India, societies established for the promotion of science, literature, or the fine arts, for instruction, the diffusion of useful knowledge, [the diffusion of political education], the foundation or maintenance of libraries or reading- rooms for general use among the members or open to the public, or public museums and galleries of paintings and other works of art, collections of natural history, mechanical and philosophical inventions, instruments, or designs.

[21. Cognizance of offences. - No court inferior to that [a judicial magistrate] of the first class try any offence under this Act, nor shall cognizance of any such offence be taken except on a complaint in writing by the Registrar or any person authorised by him in writing in this behalf.]

[22. Power of Registrar to call for information. - (1) The Registrar may, by written order, require any society to furnish in writing such information or document within such time, being ordinarily not less than three weeks from the date of receipt of the order by the society, as he may specify in the order in connection with the affairs of the society or any documents filed by the society under this Act.

(2) On receipt by the society of an order under sub-section (1), it shall be the duty of the President, Secretary or any other person authorized in this behalf to furnish such information or documents.

23. Investigations of affairs of society. - (1) Where on the information received under Section 22 or otherwise, the Registrar is of opinion that there is apprehension that the affairs of a society registered under this Act are being so conducted as to defeat the objects of the society or that the society or its governing body by whatever name called, or any office-bearer thereof in actual effective control of the society is guilty of mismanaging its affairs or of any breach of fiduciary or other like obligations, the Registrar may, either

himself or by any person authorized by him in that behalf, inspect or investigate into the affairs of the society or inspect any institution managed by the society.

(2) It shall be the duty of every officer-bearer of the society when so required by the Registrar or other person authorised under sub-section (1) to produce any books of account and other records of or relating to the society which are in his custody and to give him all assistance in connection with such inspection or investigation.

(3) The Registrar or other person authorised under sub-section (1) may call upon and examine on oath any office-bearer, member or employee of the society in relation to the affairs of the society and it shall be the duty of every office-bearer, member or employee, when called upon, to appear before him for such examination.

(4) The Registrar or other person authorised under sub-section (1) may, if in his opinion it is necessary for the purpose of inspection or investigation, seize any or all the records including account books of the society :

Provided that any person from whose custody such records are seized shall be entitled to make copies thereof in the presence of the person seizing such records.

(5) On the conclusion of the inspection or investigation, as the case may be, the person, if any appointed by the Registrar to inspect or investigate shall make a report to the Registrar on the result of his inspection or investigation.

(6) The Registrar may, after such inspection or investigation, give such directions to the society or to its governing body or any office-bearer thereof, as he may think fit, for the removal of any defects or irregularities within such time as may be specified and in the event of default in taking action according to such directions, the Registrar may proceed to take action under Section 12E or Section 30, as the case may be.

24. Disputes regarding election of office-bearers. - (1) The prescribed authority may, on a reference made to it by the Registrar or by at least one-fourth of the members of a society registered in Haryana, hear and decide in a summary manner any doubt or dispute in respect of the election or continuance in office of an office-bearer of such society, and may pass such orders in respect thereof as it deems fit :

Provided that the election of an office-bearer shall be set aside where the prescribed authority is satisfied -

- (a) that any corruption practice has been committed by such office-bearer; or
- (b) that the nomination of any candidate has been improperly rejected; or
- (c) that the result of the election insofar as it concerns to such office-bearer has been materially affected by the improper acceptance of any

nomination or by the improper reception, refusal or rejection of any vote or the reception of any vote which is void or by any non-compliance with the provisions of any rules of the society.

Explanation I. - A person shall be deemed to have committed a corrupt practice who, directly or indirectly, by himself or by any other person -

- (i) induces, or attempts to induce, by fraud, intentional misrepresentation, coercion or threat of injury, any elector to give or to refrain from giving a vote in favour of any candidate, or any person to stand or not to stand as, or to withdraw or not to withdraw from being a candidate at the election;
- (ii) with a view to inducing any elector to give or to refrain from giving a vote in favour of any candidate, or to inducing any person to stand or not to stand as, or to withdraw or not to withdraw from being a candidate at the election, offers or gives any money, or valuable consideration, or any place or employment, or holds out any promise of individual advantage or profit to any person;
- (iii) abets (within the meaning of the Indian Penal Code) the doing of any of the acts specified in clauses (i) and (ii);
- (iv) induces or attempts to induce a candidate or elector to believe that he, or any person in whom he is interested, will become or will be rendered an object of divine displeasure or spiritual censure;
- (v) canvasses on grounds of caste, community, sect or religion;
- (vi) commits such other practice as the State Government may prescribe to be a corrupt practice.

Explanation II. - A promise of individual advantage or profit to a person includes a promise for the benefit of the person himself, or of anyone in whom he is interested.

Explanation III. - The State Government may prescribe the procedure for hearing and decision of doubts or disputes in respect of such elections and make provision in respect of any other matter relating to such elections for which insufficient provision exists in this Act or in the rules of the society.

(2) Where by an order made under sub-section (1), an election is set aside or an office-bearer is held no longer entitled to continue in office or where the Registrar is satisfied that any election of office-bearers of a society has not been held within the time specified in the rules of that society, he may call a meeting of the general body of such society for electing such office-bearer or office-bearers, and such meeting shall be presided over and be conducted by the Registrar or by any officer authorised by him in this behalf, and the provisions of the rules of the society relating to meetings and

elections shall apply to such meeting and election with necessary modifications.

(3) Where a meeting is called by the Registrar under sub-section (2), no other meeting shall be called for the purpose of election by any other authority or by any person claiming to be an officer-bearer of the society.

Explanation. - For the purposes of this section, the expression 'prescribed authority' means an officer or court authorised in this behalf by the State Government by notification published in the Official Gazette.

25. Terms of gift to be observed. - Where a society accepts a gift or donation of money or property of any other kind from any person for a specific purpose, it shall not use the money or other property gifted or donated or any part thereof for any other purpose except for the promotion of the activities of the society.

26. Penalties. - Any society which -

- (a) fails to furnish the list of managing body or other information required to be furnished under Section 22 or wilfully makes or causes to be made a false entry in, or any omission from, the list or any statement or copy of rules or of alteration in rules or other information sent to the Registrar under the said section;
- (b) wilfully fails, neglects or refuses to maintain, balance and audit accounts as referred to in Section 12C;
- (c) wilfully fails to produce any books of accounts or other records as required by sub-section (2) of Section 23;
- (d) wilfully fails to appear before the Registrar or other person authorised by him or otherwise contravenes the provisions of sub-section (3) of Section 23;

shall be punishable with fine which may extend to five thousand rupees.

27. Compounding of offences. - (1) The Registrar may accept from any person against whom a reasonable suspicion exists that he has committed any offence punishable under Section 26 or against whom a prosecution under that section has been instituted, a sum of money by way of composition fee for the offence which such person is suspected or accused to have committed.

(2) On the payment of such composition fee the suspected person shall be discharged and no further proceedings shall be taken against him, and if prosecution of such person had been instituted, the composition shall have the effect of his acquittal.

28. Manner of payment of fees. - Fees payable under the provisions of this Act shall be paid in such manner as may be prescribed.

29. Mode of service of notice by Registrar. - (1) Any notice, order or requisition meant for a society or for the governing body thereof to be issued by the Registrar may be served on the Secretary of the society, and service

on the Secretary shall be as effectual as if the same had been served on every member of the society or, as the case may be, on every member of the governing body thereof, unless the Registrar otherwise directs.

(2) The sending of such notice, order or requisition to the Secretary of the society by registered post at its registered office shall amount to sufficient service thereof on the society.

30. Appointment of Administrator. - (1) Where on receipt of a complaint from three office-bearers of a society or three affected persons or on inspection of records, the Registrar is satisfied, -

- (i) that the society is working against the objectives and ideals as per Sections 1 and 20 on the basis of which the society was granted certificate;
- (ii) that the society is not working democratically or the elections have not taken place within the specified time or the elections have taken place fraudulently or against the clauses of memorandum of association;
- (iii) that the office-bearers have been nominated against the clauses of memorandum of association;
- (iv) that the number of members in a trustee mandal has been purposely kept below seven, the Registrar may recommend to the State Government to appoint an Administrator :

Provided that no adverse order shall be passed unless an opportunity of being heard has been given to the concerned society :

Provided further that the action of the Registrar in this behalf shall be final and no appeal shall lie in any court against such action.

(2) The State Government may, by order published in the Official Gazette, shall appoint an Administrator of such society who shall not be below the rank of Deputy Secretary for such period, not exceeding six months, as may be specified in the order to manage the affairs of the society :

Provided that for reasons to be recorded in writing, the State Government may, by like order, extend the said period for a further duration of six months.

(3) On the appointment of the Administrator under sub-section (2), the governing body of the society shall cease to exercise any powers and perform and discharge any functions or duties conferred or imposed on it by this Act, or its memorandum of association or the rules and regulations or any other law and subject to any directions which the State Government may from time to time issue, all such functions or duties shall be performed or discharged by the Administrator.

(4) The Administrator shall, before the expiry of the period of his appointment, take necessary action to convene the general body meeting of the society and hold election for the constitution of the governing body.

(5) If the Administrator is not, for reasons beyond his control, able to convene the general body meeting or in spite of such meeting being convened the general body fails to elect the governing body, the Administrator shall forthwith send a report to the State Government who may pass such orders as are considered necessary, either extending the period of appointment of the Administrator for a further duration or if satisfied that public interest so requires, for the dissolution of the society.

(6) The State Government may, if it thinks fit, appoint a committee to advise and assist the Administrator appointed under sub-section (1) in the exercise of the powers and performance and discharge of the duties and functions conferred or imposed on him under this Act. The members of the committee shall have such qualifications as may be prescribed and shall hold office during the pleasure of the State Government.

(7) Where an order of dissolution is passed under sub-section (5), the assets of the society shall vest in and the liabilities shall devolve on the State Government.

31. Indemnity. - No suit, prosecution or other legal proceedings shall lie in any court against the State Government, the Registrar or against any person appointed for inspection or investigation under Section 23, for anything in good faith done or intended to be done under this Act or the rules made thereunder.

32. Power to make rules. - (1) The State Government may, after previous publication, make rules not inconsistent with this Act for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules -

- (a) prescribing the form of the register of societies and the mode in which entries relating to registration are to be made therein, and the mode in which such entries are to be amended or notes made therein;
- (b) regulating the filing of documents received by the Registrar;
- (c) prescribing the particulars to be contained in the form of accounts under sub-section (2) of Section 12C;
- (d) prescribing the manner in which the accounts shall be audited under sub-section (4) of Section 12C;
- (e) prescribing the authority before whom and the time within which an appeal shall be preferred under sub-section (2) of Section 12E and the manner in which such appeal shall be filed;
- (f) prescribing the duties, functions and powers of governing body of the society under Section 16A;
- (g) prescribing conditions for the inspection of original documents and regulating the grant of copies of documents under Section 19;

- (h) prescribing the procedure for hearing and decision of doubts or disputes in respect of elections under sub-section (1) of Section 24;
- (i) prescribing the manner in which fees payable under this Act shall be paid under Section 28;
- (j) prescribing the qualifications of members of society under sub-section (6) of Section 30;
- (k) providing for any other matter for which there is no provision or insufficient provision exists in this Act and for which provision is, in the opinion of the State Government, necessary for giving effect to the purposes of this Act.

(3) Every rule made under this Act shall be laid, as soon as may be, after it is made, before the House of the State Legislature, while it is in session. If the House agrees in making any modification in the rule or the House agrees that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.]