

GOSSNER EVANGELICAL – LUTHERAN CHURCH IN CHOTANAGPUR AND ASSAM

GELC ARCHIVE

Signature: **GELC-A _001 _0500**

Classification:

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Title

BIHAR + BENGAL C.C.

Volume:

Running from year: 1962 till year: 1979

Content:

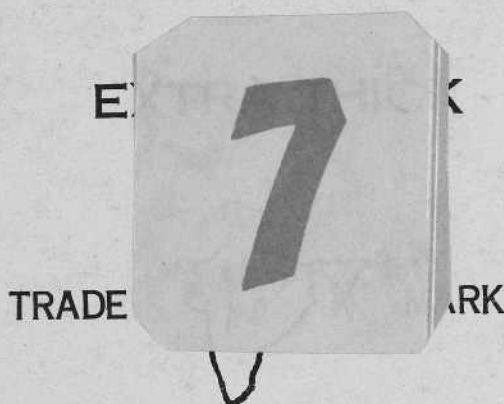
- Letter to the Treasurer, B.C.C. on 5-6-1979.
- Letter to the Head Mistress, Bethesda Girls High School, Ranchi on 25-7-1975.
- Letter to All members of the B.C.C. for membership fees on 7-9-1973.
- Agenda of Joint meeting of B.C.C.
- Letter regarding Loan from the E.L.C. fund: Manohar Horo Dt. 25-5-1964.

1962-1979

7

India

FLAT FILE



File No.

Name BIHAR + BENGAL C.C.

Subject _____

Serial Nos. _____ *to* _____

GOSSNER EVANGELICAL LUTHERAN CHURCH

IN CHOTANAGPUR & ASSAM

(Regd. under Societies Registration Act XXI of 1860)

Copies

Pramukh Adhyaksh
Rev. P. D. Soreng

Up. Pramukh Adhyaksh
Rev. Dr. M. Bage

Secretary
Mr. A. Lakra

Treasurer
Mr. P. Topno

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India Phone 23358

Ref. No. **M.M.** 81/79

Date **5-6-79**

To,

The Treasurer
Bihar Christian Council,

Dear Sir,

We send you the Cheque No 75740 dt. 5-6-79 for
a sum of Rs. 800/- Eight hundred only.

This is in payment of the Contribution to Bihar
Christian Council from G.E.L. Church in Chotanagpur & Assam
for one year only.

Kindly acknowledge receipt.

Yours faithfully,

S. Bhengra

(Sri S. Bhengra)
For - Treasurer

Enc:- 1) Cheque No 757038
2) Challan No 1334

GOSSNER EVANGELICAL LUTHERAN CHURCH IN CHOTANAGPUR & ASSAM.

(Regd. under Societies Registration Act XXI of 1860)

ACTING PRAMUKH ADHYAKSH

REV. DR. C. K. PAUL SINGH

SECRETARY

REV. P. D. SORENG

TREASURER

REV. M. JOJO

HEAD OFFICE

G. E. L. Church, Ranchi

Bihar/India

Phone : 23358



Ref. No. 174/75

Date 25-7-1975

To

The Headmistress,
Bethesda Girls' High School, Ranchi.

Dear Madam,

Your School has taken a loan of Rs. 6000.- only in the month of December 1974 out of KSS Fund of GEL Church for payment of school staff salary on the condition that this loan be refunded in parts or toto on or before 31-5-1975.

Our Books shows that no amount whatsoever has been paid back till today the 25th July 1975. We understand the amount is being recovered out of the staff salary in every month and now you have got money to refund the loan atonce.

The KSS is facing difficulties in respect of monetary deals. We would appreciate very much if you could refund the loan within two days of receiving this letter; we find no reason why you could not. We would not mind even partial refund.

We hope you will not dissappoint us and do the needful.

Yours Faithfully,

*Received a
copy 25/7/75*

S/Bhengra
(S. Bhengra) 25/7/75

Head Accountant GELc.
HEAD ACCOUNTANT,
G. E. L. CHURCH RANCHI

BIHAR CHRISTIAN COUNCIL

277, Anugrahpuri,
Gaya, 7. 9. 73

To BODIES
ALL MEMBERS/OF THE B.C.C.

Dear Friends,

Membership-fees :

The finances of the BCC has touched an all time low this month. as clearance of the membership fees have been considerably delayed coupled with the abnormal delay in receipt of grants from the NCCI. Payment of salary to the whole-time employee, therefore, has fallen in arrears in these hard days.

May I, therefore, request you kindly to bring your payments up-to-date at your earliest convenience and oblige ?

Kindly ignore this reminder, if your payments have already been brought up-to-date.

Soliciting your kind help and co-operation,

Yours sincerely,

Paul
(Paul Lakhani Lal)
SECRETARY

P.S.- It may be noted that the NCCI has decided to discontinue all grants to the Regional Councils beginning Jan, 1974.

अन्तर्देशीय पत्र कार्ड
INLAND LETTER CARD



The Treasurer,

G. E. X. Church,

RANCHI

पहला मोड़ First fold

तीसरा मोड़ Third fold

प्रेषक का नाम और पता :— Sender's name and address :—

11 SEP
9 21A
15 14

Paul Lallan Lal
271, Anugrahpur,
GAYA.

इस पत्र के भीतर कुछ न रखिए NO ENCLOSURES ALLOWED



Orissa High Court Declares *Ultra Vires* the Freedom of Religion Bill

In the High Court of Judicature, Orissa, Cuttack

O.J.C. Nos. 185, 186 and 217 of 1969

In the matter of an Application under Articles 226
of the Constitution of India

(O.J.C. 185 of 1969) Mrs Yulitha Hyde and others *Petitioners*

Versus

State of Orissa and others *Opp. parties*

(O.J.C. 186 of 1969) William Percival Benson
and others *Petitioners*

(O.J.C. 217 of 1969) J. K. Mohanty *Petitioner*

Versus

State of Orissa *Opp. party*

For petitioners—M/s. R. Mohanty, R. K. Kar and
B. B. Roy and R. C. Misra

For Opp. parties—Government Advocate

Present:

The Honourable Mr Justice R. N. Misra
and

The Honourable Mr Justice K. B. Panda

R. N. Misra, J.

1. These are three applications under article 226 of the Constitution essentially challenging the *vires* of the Orissa Freedom of Religion Act 2 of 1968 (hereinafter referred to as 'the Act') and were heard analogously. This common judgement shall dispose of all these applications.

2. Though the main challenge is on a common stand, several allegations have been made in these applications which it may be useful to briefly indicate.

(a) O.J.C. No. 185 of 1969

The four petitioners here are Indian citizens and are Christians belonging to the Roman Catholic Church. Of them, the petitioners 2 and 4 are Priests who claim to have dedicated themselves to the propagation of the Catholic faith and are engaged in evangelization leading to conversion of persons belonging to other faiths by and/or through preaching and exhortation. The impugned Act received assent of the Governor of Orissa on 9-1-1968 and came into force from the following day. Father Fernando and three others named in paragraph 13 of the application who are said to be catechists have been prosecuted under the Act in the court of a Magistrate at Gunupur in four separate cases bearing Nos. G.R. 314, 311, 312 and 313 of 1968 respectively. It is claimed that the Act is *ultra vires* the Constitution as it infringes the fundamental rights guaranteed under Articles 19(1) (a) and 25 of the Constitution. It is also alleged that the State Legislature has no legislative competency to enact the Statute in question. The petitioners have, therefore, prayed for quashing of these several criminal cases upon a declaration that the Act is *ultra vires* the Constitution.

(b) O.J.C. No. 186 of 1969

This application is by three petitioners. Petitioners 1 and 2 who are Indian citizens and also Christians belonging to the Roman Catholic Church are permanent residents of Orissa. Petitioner No. 3 is the Catholic Union of India—a Society

registered under the Societies Registration Act, 1860, and petitioners 1 and 2 claim to be members of the said Society. It is claimed that the main purpose of the Society is to act as the exponent of the Catholic faith, to make representations and submissions to authorities and public bodies in this country in all matters affecting Catholics in India and to safeguard by all lawful means the legitimate rights and liabilities and interests of the Catholic community particularly in respect of rights granted or recognised by the Constitution. The petitioner No. 2 claims that he is a priest devotedly engaged in evangelization. The relief claimed in the application is the declaration that the Act is *ultra vires* the Constitution being violative of the fundamental rights guaranteed by the Constitution and as being an Act of the State Legislature without the requisite legislative competence.

(c) O.J.C. No. 217 of 1969

The petitioner is an Indian Christian and happens to be a Professor of the Theological College at Cuttack. He is also the President of the Utkal Christian Council—an organisation formed to aid and assist the Protestant Churches, Christian organizations and Christians of Orissa of the Protestant Christian faith in particular. The relief asked for in the writ application is one of declaration that the Act is *ultra vires* the Constitution.

Thus the main contention raised in these three application is that the Act is *ultra vires* the Constitution. The attack is on the following grounds:

- (a) The State Legislature has no legislative Competency to legislate on matters covered by the Act, and
- (b) The Act infringes the fundamental right guaranteed under Article 25 of the Constitution.

3. No return has been made to the rule nisi issued by this Court in any of these applications. While in spite of time being granted for filing of affidavits in opposition in the first two cases no steps have been taken, in the last case, on 8-9-1969, counsel on behalf of the State of Orissa stated that no counter affidavit was intended to be filed.

We should have, therefore, ordinarily assumed all the allegations of fact raised in the applications to be correct and proceeded straight away to deal with the questions of law canvassed at the hearing. We, however, think it appropriate to examine in brief the correctness of the allegations that propagation and propagation by adopting some of the methods which have been made offences under the Act in particular are a part of the Christian religion. We have been referred to the Scriptures as the ultimate basis for such contention.

4. It has been alleged that ordinarily religious instructions covering a period of six months to a year are first imparted to those non-Christians who intend to become Christians by conversion. After such instructions are imparted, care is taken to reach satisfaction on behalf of the Church that the 'conversion-seeker' has fully understood the tenets of the faith and is, therefore, fit enough to be baptised (so far as Catholics are concerned) or converted (as far as Protestants are concerned).

It has been contended that conversion to Christianity is due to all or some of the following reasons:

(a) Christians believe that their religion is a Holy Gift and is particularly good; instead of selfishly keeping this divine gift all to themselves, they are willingly out to share the same with all others;

(b) Christ, the Holy Father, commanded every Christian to carry His message throughout the World irrespective of race, caste and/or creed. Every Christian, therefore, takes it as a mandate of his religion that he must bring non-Christians into his religion;

(c) Though Christians do not deny salvation for non-Christians, yet, they believe that facilities available in their religion make the attainment of salvation smoother and more convenient and surer;

(d) Christians believe in the Fatherhood of God and Brotherhood of all men and, as such, they consider that all men are not only born equal but are entitled to live as equals in the kingdom of God;

(e) Christians believe that conversion takes place by extension of God's grace which is obtainable only by daily prayers devoted

for the purpose, many non-Christians are attracted towards this religion on account of the Christian belief in God and life after death;

(f) Christians have a very high spiritual standard and aspire for maintaining also a dignified standard of living. They believe that those who receive the grace of God have a divine mandate to allow others in His kingdom who have not received such grace to share it. Christians believe that satisfaction of the basic physical wants creates a wholesome basis for effectiveness of religion. Therefore, attempt is made to improve the economic condition of the 'conversion seekers' as an initial process of conversion.

(g) The exemplary life led by Christian Priests and Nuns and their dedicated life of renunciation evokes admiration and attracts many into the fold of Christianity;

(h) People of the depressed classes in Society feel that they are hated and despised by the well-placed section of people. People of the depressed classes embrace Christianity voluntarily as an escape.

As methods of this propagation of religion often mild threats are held out. The preacher says: 'You (non-Christians) shall go to hell' or 'You shall not obtain salvation'. The preacher also often says; 'Wrath of God shall come down upon you' or 'God will be displeased with you'. Dealing with Blessings of obedience and Results of disobedience, in the Old Testament it has been said:

For . . . Blessed shall you be in the city, and blessed shall you be in the field. Blessed shall be the fruit of your body, and the fruit of your ground, and the fruit of your beasts, the increase of your cattle and the young of your flock. . . And the Lord will abound you in prosperity, in the fruit of your body and in the fruit of your cattle, and in the fruit of your ground. . . The Lord will open to you His good treasury the heavens, to give the rain of your land in its season and to bless all the work of your hands. . .

'But if you will not obey the voice of the Lord Your God or be careful to do all his commandments. . . The Lord will send upon you curses, confusion, and frustration, in all that you undertake to do, until you are destroyed and perish quickly. . .'

It has been said elsewhere in the Holy Bible:

'To him all the prophets bear witness that every one who believes in him receives forgiveness of sins through His name'.

From the Sixteen Documents of Vatican II it has been quoted during argument: The Lord commanded—

'Go, therefore, and make disciples of all nations, baptising them in the name of the Father and of the Son and of the Holy Spirit; . . . Go into the whole world, preach the gospel to every creature. He who believes and is baptised shall be saved; but he who does not believe, shall be condemned'.

And again:

'Let Christians labour and collaborate with others in rightly regulating the affairs of social and economic life. With special care, let them devote themselves to the education of children and young people by means of different kinds of schools, which should be considered not only as the most exultant means of forming and developing Christian youth, but also as a valuable public service, especially in the developing nations, working toward the uplifting of human dignity, and toward better living conditions. Furthermore, let them take part in the striving of these peoples who, waging war on famine, ignorance and disease, are struggling to better their way of life and to secure peace in the world. In this activity, the faithful should be eager to offer prudent aid to projects sponsored by public and private organisations, by Governments, by various Christian communities or even by non-Christian communities'.

And again:

'Closely united with men in their life and work, Christ's disciples hope to render to others true witness of Christ, and to work for their salvation, even where they are not able to work for their salvation, even where they are not able to announce Christ fully. For they are not seeking a mere material progress and prosperity for men, but are promoting their dignity and brotherly union, teaching those religious and moral truths which Christ illumined with His light; and in this way, they are gradually opening up a fuller approach to God. Thus they help men to attain to salvation by love for God and neighbour, and the mystery

of Christ begins to shine forth, in which there appears the new man, created according to God and in which the charity of God is revealed . . . whenever God opens a door of speech for proclaiming the mystery of Christ, there is announced to all men with confidence and constancy the living God, and He whom He has sent for the salvation of all, Jesus Christ, in order that non-Christians when the Holy Spirit opens their heart, may believe and be purely converted to the Lord, that they may cleave sincerely to Him who, being the "way, the truth and the life", fulfils all their spiritual expectations, and even infinitely surpasses them'.

Counsel for the several petitioners have freely quoted from several Christian Scriptures of undoubted authority to show that propagating religion with a view to its spreading is a part of religious duty for every Christian and, therefore, must be considered as a part of the religion. Learned Government Advocate does not dispute this assertion of fact. We, therefore, proceed on the basis that it is the religious duty of every Christian to propagate his religion.

5. The term 'religion', as in the American Constitution, has also not been defined in our Constitution. Waite C. J. in *Reynolds vs. United States* 98 U.S. 145 observed:

'The word "religion" is not defined in the Constitution. We must go elsewhere, therefore, to ascertain the meaning, and no where more appropriately we think, than to the history of the times in the midst of which the provision (1st amendment) was adopted. The precise point of the enquiry is, what is the religious freedom which has been guaranteed?'

For

In course of the discussion, the learned Chief Justice further said:

'In the preamble of this Act religious freedom is defined; and after a recital "that to suffer a civil magistrate to intrude his powers into the field of opinion and to restrain the profession or propagation of principles on supposition of their ill tendency is a dangerous fallacy which at once destroys all religious liberty", it is declared "that it is time enough for the rightful purpose of civil Government for its officers to interfere when principles break out

into overt acts against peace and good order". In these two sentences is found the true distinction between what properly belongs to the church and what to the State'.

In *Commissioner of H.R.E. vs. L. T. Swamiar* (Commonly known as *Sirur math case*), A.I.R. 1954 Supreme Court 282, at page 290, Mukherji, J. as his Lordship then was, stated:

'What then are matters of religion? The word "religion" has not been defined in the Constitution and it is a term which is hardly susceptible of any rigid definition. In an American case *vide Davis vs. Beason* (1888) 133 U.S. 333 at page 342, it has been said that:

The term "religion" has reference to one's views of his relation to his Creator and to the obligations they impose of reverence for His Being and character and of obedience to His will. It is often confounded with "cults" or form of worship of a particular sect, but is distinguishable from the latter.

'We do not think that the above definition can be regarded as either precise or adequate. Articles 25 and 26 of our Constitution are based for the most part upon Article 44(2) of the Constitution of Eire and we have great doubt whether a definition of "religion" as given above could have been in the minds of our Constitution makers when they framed the Constitution.

'Religion is certainly a matter of faith with individuals or communities and it is not necessarily theistic.

'There are well known religions in India like Buddhism and Jainism which do not believe in God or in any Intelligent First Cause. A religion undoubtedly has its basis in a system of beliefs or doctrines which are regarded by those who profess that religion as conducive to their spiritual well-being, but it would not be correct to say that religion is nothing else but a doctrine or belief. A religion may not only lay down a code of ethical rules for its followers to accept, it may prescribe rituals and observances, ceremonies and modes of worship which are regarded as integral parts of religion, and these forms and observances might extend even to matters of food and dress'.

His Lordship quoted with approval the weighty observations of Latham, C. J., of the High Court of Australia in *Adelaide Co. vs. The Commonwealth*, 67 C.L.R. 116, running thus:

'It is sometimes suggested in discussions on the subject of freedom of religion that, though the civil Government should not interfere with religious "opinions", it nevertheless may deal as it pleases with any "acts" which are done in pursuance of religious belief without infringing the principles of freedom of religion. It appears to me to be difficult to maintain this distinction as relevant to the interpretation of section 116 (of the Australian Constitution Act). The section refers in express terms to the "exercise" of religion, and therefore, it is intended to protect from the operation of any commonwealth laws acts which are done in the exercise of religion. Thus the section goes far beyond protecting liberty of opinion. It protects also acts done in pursuance of religious belief as part of religion.

'These observations apply fully to the protection of religion as guaranteed by the Indian Constitution'.

While referring to several later decisions of the Supreme Court, counsel before us candidly stated that none has differed from the weighty observations indicated here. We, therefore, do not propose to refer to the other cases.

6. Article 25 guarantees 'freedom of conscience' and 'the right freely to profess, practise and propagate religion'. Dealing with the scope of the guarantee under this Article, their Lordships of the Supreme Court in *Durgah Committee vs. Hussain Ali*, A.I.R. 1961 Supreme Court 1402, at page 1414 stated:

'Under Article 25(1), subject to public order, morality and health and to the other provisions of part III, all persons are equally entitled to freedom of conscience and their right freely to profess, practise and propagate religion. This Freedom guarantees to every citizen not only the right to entertain such religious beliefs as may appeal to his conscience but also affords him the right to exhibit

his belief in his conduct by such outward acts as may appear to him proper in order to spread his ideas for the benefit of others'.

The true scope of the guarantee under Article 25(1) of the Constitution, therefore, must be taken to extend to propagate religion and as a necessary corollary of this proposition, conversion into one's own religion has to be included in the right so far as a Christian citizen is concerned.

The right guaranteed under Article 25(1), however, is not absolute, but has been made expressly subject to 'public order', 'morality' and 'health' and 'to the other provisions of part III of the Constitution'. We must, therefore, now advert to the Act to find out whether its provision which are alleged to infringe the right under this Article are covered by the limitations provided therein or do indeed infringe the right.

7. Sections 2, 3, and 4 are the material provisions of the Act with reference to which the *vires* thereof is attacked. These are those provisions:

2. *Definitions:*

In this Act unless the context otherwise requires:

- (a) 'conversion' means renouncing one religion and adopting another;
- (b) 'force' shall include a show of force or a threat of injury of any kind including threat of divine displeasure or social excommunication;
- (c) 'fraud' shall include misrepresentation or any other fraudulent contrivance;
- (d) 'inducement' shall include the offer of any gift or gratification, either in cash or in kind, and shall also include the grant of any benefit, either pecuniary or otherwise.

3. *Prohibition of forcible conversion:*

No person shall convert or attempt to convert, either directly or otherwise, any person from one religious faith to another by the use of force or by inducement or by any fraudulent means nor shall any person abet any such conversion.

4. *Punishment for contravention of the provisions of section 3:*

Any person contravening the provisions contained in section 3 shall, without prejudice to any civil liability, be punishable with imprisonment of either description which may extend to one year or with fine which may extend to five thousand rupees or with both;

Provided that in case the offence is committed in respect of a minor, a woman or a person belonging to the Scheduled Castes or Scheduled Tribes, the punishment shall be imprisonment to the extent of two years and fine up to ten thousand rupees.

Section 5, makes any offence under the Act cognisable and section 6 makes prosecution conditional upon sanction of the prescribed authority.

Counsel for the petitioners have conceded during argument that Christianity does not approve of 'force' or 'fraud' as methods of conversion. It has been indicated in the written note submitted by counsel that any conversion obtained by such process is void. Objection, however, is raised to the language used in the definition 'fraud' and 'force'. It is stated that each of these two words, apart from being commonplace, has a known connotation having been used in the Penal Code for over a hundred years. Section 349 of the Code defines 'force' while section 25 defines 'fraudulently'. 'Inducement' has been referred to in several sections of the Code. (e.g. section 366-A and 415 I.P.C.). These words have received authoritative treatment in several judgements of Courts. If the impugned Act intended to prohibit the use of 'force' or 'fraud' as methods of conversion, mere reference to the words should have been enough. On the other hand, by giving extended meaning to the words, interference with the Christian religion has been caused.

It is true that 'force' as defined in the Code refers to physical force while the definition under the Act extends the scope. 'Threat of divine displeasure' or 'social excommunication' are said to constitute the extension of the concept. The petitioners have con-

tended that people from the down-trodden sections of society ordinarily take to Christianity as an escape. It is in this background that the legitimacy of the purpose—the extension of the definition—falls to be determined. Threat of divine displeasure numbs the mental faculty; more so of an undeveloped mind and the actions of such person thereafter are not free and according to conscience. Social excommunication is a serious malady and forces the excommunicated to live a hazardous life. The extended meaning given to the word 'force' does not seek to import anything very foreign into the word inasmuch as the two acts which are now included in the definition do fit into the essential concept of the word. Merely because the Penal Code confines the meaning of the word to bodily force, in our opinion, cannot justify the acceptance of the contention advanced before us. Similar is our view with regard to the term 'fraud'. The contention that there is vagueness in the term 'misrepresentation' does not also impress us. As we have already said, these are not the normal methods adopted for bringing about conversion. Again they are tainted and we see no justification in the contention that they cannot be prohibited. The intention of the law is to regulate conduct and we see nothing wrong with a law which excludes these as not approved conduct.

While we accept that these are sometimes used as methods of proselytizing and may be taken as a part of Christian religion, yet the restriction is covered by the limitation subject to which the right is guaranteed under Article 25(1).

We shall now deal with the argument regarding the definition of 'inducement'. The attack is mainly on the ground that it is too widely stated and even invoking the blessings of the Lord or to say that 'by His grace your soul shall be elevated' may come within the mischief of the term. Learned Government Advocate while agreeing that even holding out that an intangible benefit is to come may answer the definition, contends that the intention of the Legislature is not to transcend the ordinary concept of the term. We are of the view that the definition is capable of covering some of the methods of proselytising and though the concept of inducement can be a matter referable to 'morality', the wide definition is indeed open to reasonable objection on the ground that it surpasses the field of morality.

8. We shall now proceed to examine the legislative competence of the Orissa State Legislature to enact the impugned Statute. Learned Government Advocate has contended that the impugned Act is clearly referable to entry 1 of List II or entry 1 of List III and as such the legislation is competent. Counsel for the petitioners, however, contend that there is no specific entry in Schedule VII of the Constitution dealing with the topic of 'religion' and, as such, entry 97 of List I of Schedule VII alone must apply.

Legislative powers have been distributed under the Constitution between the Union and the States. Yet our Constitution is centripetal in character.

Article 248 provides:

'Parliament has exclusive power to make any law with respect to any matter not enumerated in the concurrent list or State list'.

Entry 97 of List I reiterates the provision by saying:

'Any other matter not enumerated in List II or List III including any tax not mentioned in either of these Lists'.

Their Lordships of the Supreme Court in the second Gift Tax Officer *vs.* D. H. Hazareth etc., A.I.R. 1970 Supreme Court 999, have said:

'Therefore to find out whether a piece of legislation falls within any entry, its true nature and character must be in respect to that particular entry. The entries must of course receive a large and liberal interpretation because the few words of the entry are intended to confer vast and plenary powers. If, however, no entry in the three lists covers it, then it must be regarded as a matter not enumerated in any of the three lists. Then it belongs exclusively to Parliament under entry 97 of the Union List as a topic of legislation'.

We have, therefore, to examine whether legislative power has been vested in the State Legislature under any of the entries in

List II in respect of this subject matter or if it is a matter pertaining to an entry in List III. The two entries which have been placed before us by learned Government Advocate as alternates are as follows:

List II, entry I provides:

'Public order (but not including the use of naval, military or air forces or any other armed forces of the Union in aid of the civil power)'.

The 1st entry of List III runs thus:

'Criminal law, including all matters included in the Indian Penal Code at the commencement of this Constitution but excluding offences against laws with respect to any of the matters specified in List I or List II and excluding the use of naval, military or air forces or any other armed forces of the Union in aid of the civil power'.

9. Before advertng to the two entries in List II and List III of Schedule VII of the Constitution, in order to find out whether the Act is *ultra vires* the State Legislature or not, it is proper that we indicate in brief the law to be applied for determining such a question.

In the Privy Purse case (A.I.R. 1971 Supreme Court 530) at page 577 of the Reporter, it has been said:

'But a constitutional provision will not be interpreted in the attitude of lexicographer, with one eye on the provision and the other on the lexicon. The meaning of a word or expression used in the Constitution often is coloured by the context in which it occurs; the simpler and more common the word or expression, the more meanings and shades of meaning it has. It is the duty of the Court to determine in what particular meaning and particular shade of meaning the word or expression was used by the Constitution makers and in discharging the duty the Court will take into account the context in which it occurs, the object to serve which it was used, its collocation, the general congruity with the concept or object it was intended to

articulate, and a host of other considerations. Above all the Court will avoid repugnancy with accepted norms of justice and reason.'

Dealing with distribution of legislative power, their Lordships of the Supreme Court in *A. S. Krishna vs. Madras State* A.I.R. 1957 Supreme Court 297, have said:

'It must be remembered that we are construing a federal constitution. It is the essence of such a constitution that there should be a distribution of the legislative powers of the Federation between the Centre and the Provinces. The scheme of distribution has varied with different constitution, but even when the Constitution enumerates elaborately the topics on which the Centre and the States could legislate, some overlapping on the fields of legislation is inevitable. The British North American Act, 1867, which established a Federal Constitution for Canada, enumerated in sections 91 and 92 the topics on which the Dominion and the Provinces could respectively legislate. Notwithstanding that the lists were framed so as to be fairly full and comprehensive, it was not long before it was found that the topics enumerated in the two sections overlapped, and the Privy Council had time and again to pass on the Constitutionality of the laws made by the Dominion and the Provincial Legislature. It was in this situation that the Privy Council evolved the doctrine whether an impugned legislation was *intra vires*, regard must be had to its pith and substance. That is to say, if a statute is found in substance to relate to a topic within the competence of the legislature, it should be held to be *intra vires*, even though it might incidentally trench on topics not within the legislative competence.'

Their Lordships quoted with approval the test used by Lord Porter in *Prafulla Kumar vs. Bank of Commerce Ltd.*, A.I.R. 1947 Privy Council 60, where dealing with the question of the extent of the invasion by the Provincial Legislation into the Federal fields, the Law Lord said:

'No doubt it is an important matter, not, as their Lordships think, because the validity of an Act, can be determined by discriminating degrees of invasion, but for the purpose of determining what is the pith and substance of the impugned Act. Its provisions may advance so far into the Federal territory as to show that its true nature is not concerned with Provincial matters, but the question is not, has it trespassed more or less, but is the trespass whatever it be, such as to show that the pith and substance of the impugned Act is not money lending but promissory notes or banking? Once that question is determined the Act falls on one or the other side of the line and can be seen as valid or invalid according to its true content.'

Keeping in view these tests, we shall now proceed to examine whether, in its pith and substance, the Act is a Statute relating to the topic of 'public order' (as in entry I of List II) or 'Criminal Law' (as in entry 1 of List III).

10. Counsel for both sides have referred to several decisions of undoubted authority to indicate the meaning the term 'Public Order comprehends'. In *Lakhi Das vs. Province of Bihar*, A.I.R. 1950 F.C. 59, the corresponding entry (re: public order) under the Government of India Act, 1935, came up for consideration. Speaking for the Court, Mukherji J., (as his Lordship then was) spoke thus:

'The expression "public order" with which item No. 1 begins is, in our opinion, a most comprehensive term and it clearly indicates the scope and ambit of the subject in respect of which powers of legislation are given to the Province. Maintenance of public order within a province is primarily the concern of that province and subject to certain exceptions which involve the use of His Majesty's forces in aid of civil power, the Provincial Legislature is given plenary authority to legislate on all matters which relate to or are necessary for maintenance of public order.'

In *Romesh Thappar vs. State of Madras*, A.I.R. 1950 Supreme Court 124, Patanjali Sasti J. (as his Lordship then was) delivered the judgement of the majority saying:

'Now "public order" is an expression of wide connotation and signifies that state of tranquillity prevailing among the members of a political society as a result of the internal regulations by the Government which they have instituted.'

Counsel for the petitioners referred us to several other later decisions of the Supreme Court where with reference to the term 'public order' judgements have been delivered. (Superintendent, Central Prison *vs.* Rammohan Lohia, A.I.R. 1960 Supreme Court 633; Rammohan Lohia *vs.* State of Bihar, A.I.R. 1966 Supreme Court 740; Pushkar Mukherji's *vs.* State of West Bengal, A.I.R. 1970 Supreme Court 852) but they are cases where the term 'public order' as occurring in Article 19(2) of the Constitution was dealt with. In our opinion, consideration which governs the interpretation of the phrase in Article 19(2) of the Constitution cannot be imported into construction of 'public order' as a legislative head of power.

The Act essentially deals with the subject matter of 'religion' and its provisions do not indeed relate to 'public order'. Learned Government Advocate has experienced some amount of embarrassment during the hearing of these applications in the absence of a firm disclosure upon affidavit as to which entry the State looks upto to justify the competence of the Act. The adoption of alternate entries in his argument is indicative of the uncertain situation. We do not find any basis to hold that the Act can be held to be covered by the topic of 'public order' in entry 1 of List II.

II. Now coming to the other entry in the Concurrent List, the topic is 'Criminal Law'. The entry clearly brings into its fold the Indian Penal Code as it stood at the commencement of the Constitution, but excludes specifically offences with respect to matters specified in List I or List II and use of military power in aid of civil power. The second entry in List III is 'Criminal Procedure' including all matters in the Code of Criminal Procedure at the commencement of the Constitution. When both these entries are looked at, the true import of the first entry becomes clear. The inclusive nature of the provision has the effect of enlarging of the scope. We must hold that the entry covers a

field larger than the Indian Penal Code. 'Criminal Law', has no definition in the Constitution nor is a definition of the term available in any Statute. The term must, therefore, bear its ordinary meaning. Law dealing with crimes is criminal law. As the law lexicon states 'it relates' to crimes and their punishment. It is that body of law, whether dealing with '*mala prohibita* or *mala in se*', 'the infraction of which is a crime or an offence punishable by a criminal proceeding'. Punishment is certainly within the domain of Criminal Law and learned Government Advocate, therefore, contends that the Act is nothing but a penal statute and is thus an Act relatable to the entry. According to him, the entry extends to the creation of new offences by legislation (A.I.R. 1939 F.C. 58) and thus the Act is *intra vires* the State Legislature. An analysis of the Act, however, has left no doubt in our mind that the pith and substance of the statute is not creation of offences and, therefore, it does not relate to 'Criminal Law'. The real topic is religion and indeed not criminal law. Again religion is not a matter specified in List II but must be taken to be covered only in List I. Therefore, even in terms of the entry, the State Legislature shall not have legislative jurisdiction.

In our view, therefore, the matter relating to which the Act has been enacted is not enumerated either in List II or List III and comes under entry 97 of List I. The State Legislature has, therefore, no power to make the law in question.

12. Our conclusions, therefore, are:

- (1) Article 25(1) guarantees propagation of religion and conversion is a part of the Christian religion.
- (2) Prohibition of conversion by 'force' or by 'fraud' as defined by the Act would be covered by the limitation subject to which the right is guaranteed under Article 25(1).
- (3) The definition of the term 'inducement' is vague and many proselytizing activities may be covered by the definition and the restriction in Article 25(1) cannot be said to cover the wide definition.
- (4) The State Legislature has no power to enact the impugned legislation which in pith and substance is a law relating to religion. Entry No. 1 of either

List II or List III does not authorise the impugned legislation.

(5) Entry 97 of List I applies.

On the conclusions, each of these three applications must succeed. We declare that the Act is *ultra vires* the Constitution and direct the issue of a writ of mandamus to the opposite party—State Government not to give effect to the Act. The four criminal cases pending before the Magistrate at Gunupur are hereby quashed.

We make no order as to costs.

Sd. R. N. MISRA
24-10-1972

I agree.

Sd. K. B. PANDA
24-10-1972

Orissa High Court, Cuttack
24th October, 1972



Sri P. S. Kohili,
Member—Sec retary,
Religious & Linguistic Minorities' Commission,
Home (Special) Department,
Govt of Bihar,
PATNA

Sub:— Memorandum on behalf of the Christian minority community in Bihar submitted to the Religious & Linguistic Minorities' Commission, Bihar.

Sir,

1 The Bihar Christian Council is a non-political religious and social body composed of all Churches and Missions working in Bihar. It was established in 1905 and has been functioning since then as the State Branch of the National Christian Council of India having its head-quarters at Nagpur.

2. The Christian religious minority in Bihar is the second largest religious minority having a population of 6, 58, 717 according to the 1971 census. In spite of this fact the Minorities Commission set up by the Bihar Government has no representative of Indian Christians on the Commission to help in its work. While all the other religious and linguistic minorities of Bihar are well represented including the infinitesimal Anglo-Indian minority, the second largest minority stands ignored. A communication earlier addressed to the Chief Minister (vide acknowledgement letter dt. 5. 5. 1972) fetched no response. This discrimination should be set right by the Government at the earliest to restore confidence of fair play and equal treatment.

3. **Religious freedom**—The Christian religious minority in Bihar wishes to express to the credit of the Bihar Government that the religious freedom guaranteed under Article 25 of the Constitution of India has been generally enjoyed by the Community without any major hindrance by the State as such. The failure of the Bihar Freedom of Religion Bill in the Bihar Legislative Council to restrict this basic freedom through legislative action has removed a great anxiety from the minds of the Christian Community and has helped build up confidence towards national integration.

However, a wrong and distorted understanding of the provision contained in Article 28 of the Constitution of India by the Educational officers of the State Govt has prevented the recognized christian educational institutions from fulfilling thier objects and

purposes. We would like to state before the Commission that a Christian educational institution is not primarily a place where the Gospel is preached and people converted in narrow communal sense. It does not exist only to strengthen the Christian Community. It is not simply a contribution to national development. Christians consider it to be a place where, under the impulse of the love of God, there is offered to all who desire it that kind of training of the whole person which is congruous with God's revelation in Christ of the true nature of manhood and is appropriate to the needs of India at this stage of world history. In a Christian institution the motive is definitely christian but the object is secular and human. The aim of a christian institution, as it should be of all educational institutions, is, in short, to mould character and produce leaders for society. This, we believe, can best be done in the light of the truth revealed in the Bible which illuminates every true course of action and lays bare every false one. We consider imparting of religious instruction to be a very important part of a christian institution, though christian education means much more than simple Bible-teaching.

We, therefore, urge the Commission to consider the scope and intentions of Article 28 of the Constitution of India and remove the restrictions on religious minorities' institutions to impart religious instructions within the curriculum to those who may voluntarily desire to have it. Clear instructions to the above effect may be given to all State Educational Officers to refrain from issuing orders and threats of withdrawal of recognition and grants for the exercise of this basic fundamental right of the religious minorities.

4. **Administration of minority's institutions :**

Dozens of judgements of the Supreme Court are on published records concerning Article 30(1) of the Constitution of India granting the right to the minorities to establish and administer educational institutions of their choice.

"The right established by Article 30(1) is a fundamental right guaranteed by Article 19, it is not subject to reasonable restriction. The right is intended to be effective and is not to be whittled down by so-called regulative measures conceived not in the interest of the minority educational institution, but of the public or the nation as a whole. If every order which while maintaining the formal character of a minority institution destroys the power of administration is held justifiable because it is in public or national interest, the right guaranteed by Article 30(1) will be a 'teasing illusion', a promise of unreality"—thus is summarised the judgement pronounced by their Lordships of the Supreme Court in the writ Petition No. 76 of 1957.

While the Govt of Bihar after the April 1969 Supreme Court judgement relating to the C. M. S. High School, Bhagalpur, have realized and accepted the position of the minority institutions vis-a-vis unfettered right of administration and have been pleased to issue clear orders (copies enclosed) relating to High Schools, the Middle and Primary Schools have been suffering extreme harassment at the hands of the Govt. Educational Officers for want of clear orders from the Govt. declaring these institutions 'minority-managed schools'. Conditions in Chotanagpur and Santhal Parganas are particularly worse. The administrative freedom to appoint, discharge, transfer or retire teachers are completely denied to the Middle and Primary Schools of the minorities in these areas.

In the matter of authority and functions of the District Education Planning Committee and the E. I. P. Schools, a harmonious working arrangements is clearly called for as far as the religious minority schools and their right to establish and administer schools are concerned.

There are constant and persistent interference in the day-to-day administration of the minority Middle and Primary Schools by the District and Sub-divisional Educational Officers particularly in Chotanagpur and Santhal Parganas. Such a situation must be remedied forthwith and clear instructions issued to the Officers concerned if the provisions of Article 30(1) is to become meaningful to religious minority schools.

5. State-aid to minority schools-

The Christian minority community in Bihar feels disturbed to note that subtle and deliberate steps have been taken during the last decade to circumvent and nullify the provisions of Article 30[2] of the Constitution of India in as much as the grant-in-aid, the enhanced salary to teacher of Christian Schools, the committed loss-of-fee grants to the minority schools for giving free education to the Scheduled Tribes and Scheduled-Castes have been most arbitrarily slashed, withheld or denied to Christian institutions. A sample list is attached to show that such huge arrears have mounted up to more than Rs. 1,00,000/- in several individual cases in Chotanagpur & Santhal Parganas where many schools have 100% tribal population. These schools are now facing a closure because the Managements are unable to find resources to continue to pay the teachers and to meet other establishment costs. This discrimination must soon be put to an end by the Government to save

the institutions concerned rendering social service to the society at large and to demonstrate equal treatment to all by the Government.

6. **Recognition and Declaration -**

Performances during the past few years by the Board of Secondary Education and the Authority for Elementary Schools would convince any impartial observer that minority schools have been deliberately made the worst victims of inaction, apathy, step-motherly and unfair treatment in matters of timely 'recognition' of schools and their 'declaration' as minority managed institutions. Many many applications for recognition have remained pending for years together and even where they have been granted after several years, such grants have been ad-hoc for a temporary period of one year at a time. Schools which have existed from pre-independence days are also made victims of temporary recognitions on one pretext or other. Christian schools are the worst sufferers because they do not believe in 'paerwi' and do not take to unethical prevalent ways of getting things done through the back-door.

During the last Congress Ministry it was agreed in a meeting with the Chief Minister and the Education Minister that the requirement of possessing 5 acres of land and building registered in the name of an institution will not apply on minority schools run by the Churches and Educational Societies who may themselves be a registered body under the Societies Act. But of late this has become an easy cover for the Board to harass minority institutions seeking recognition. The understanding arrived at earlier with the Govt should be fully honoured and schools granted permanent recognition where other conditions are found fulfilled.

In spite of clear instructions of the Govt of Bihar issued vide Memo No. 11/H3—C—192/68/S—230 dated 20th Jan, 1969 of the Education Dept, applications for 'declaration' of schools as minority managed schools have remained pending with the Board of Secondary Education, Bihar, for more than two years (sample list attached) due to cumbersome and delaying procedures devised by the Board and in enquiries on matters extraneous to the Govt Orders quoted above. In regard to the Elementary Schools we would bring to the notice of the Commission that no such 'declaration' is being issued as is for the High Schools. The Govt is here adopting one policy for the High Schools and quite another for the Elementary Schools. This inconsistency and discrimination must be ended soon. The Christian minority Middle and Primary Schools are daily facing harassment at the hands of the Govt Inspecting Authorities.

7. State-aid to students of backward communities—

While State aid to students of backward communities are freely and amply available, the same are denied to the christian students coming from backward and poor sections of the society. We believe that the criteria for the grant of State financial assistance is based on the economic backwardness of certain communities and caste is not or should not be the basis of such financial assistance. Therefore, all such facilities must also be available to all christian students originating from the scheduled backward classes who are able to produce a proper certificate from the Church authorities, and education in schools for them should be made free as is for the other backward classes.

Similarly, weightage in Govt services should also be extended to such Christian youngmen from backward classes as is available to other backward communities. In this respect we would like to draw the kind attention of the Commission to Article 16 (1) & (2) of the Constitution of India and ask for appropriate steps to be taken by Govt to make the provisions of the above Article meaningful to the minorities.

277, Anugrahpuri,
Gaya, 27th Dec, 1972.

Yours Faithfully,

(Paul Lakhan Lall)
Executive-Secretary,
Bihar Christian Council.

BIHAR CHRISTIAN COUNCIL

Joint-Meeting on Taxation and Land-Ceilings :
Nav Jyoti Niketan : Patna : July 22-23, 1972

A G E N D A

Sat. July 22, 1972 :
(Forenoon - 10 a.m.)

1. Opening devotion - Most Rev. P. Kerketta, s.j.
2. Attendance.
3. Nomination of Chairman - proposal by Mr. P.L.Lall
4. Nomination of a Recording-Secretary.
5. Welcome to speakers and visitors - Fr. Murphy and Mr. P.L.Lall
6. Introduction to the purpose of the meeting - Mr. P.L.Lall
7. Bihar Land-Ceiling Acts (Rural/Urban) } Fr. Jacob Kunnunkal, s.j.
as affecting the religious minorities } Mr. H. Anzar, Advocate
8. Questions, clarifications and discussions.

(Afternoon - 2.30 p.m.)

9. Questions, clarifications and discussions continued.
10. Proposal for a Joint Council of Churches in Bihar - Mr. P.L.Lall
11. Reception to the Chief Minister and the Revenue Minister, Bihar, and presentation of a memorial.

Sun. July 23, 1972 :
(Forenoon - 8.30 a.m.)

12. Devotions - Rt. Rev. R.R. Soren
13. Nomination of Chairman - Proposal by Mr. P.L.Lall
14. Union Finance Act, 1972 as affecting the religious/charitable trusts/institutions } Mr. J.M. Das, Calcutta
} Mr. Kailash Nath Jain, Advocate.
15. Questions, clarifications and discussions.

(Afternoon - 2.30 p.m.)

16. Questions, clarifications and discussions continued.
17. Any matter left unconcluded.
18. Resolutions, recommendations, if any.
19. Vote of thanks.
20. Closing prayer.

H o u r l y S c h e d u l e s

22.7.72

Breakfast	-	7.30	-	8.30
Registration	-	8.30	-	9.30
Devotion	-	10.00	-	10.30
Coffee	-	10.30	-	11.00
SESSION	-	11.00	-	12.30
Lunch & rest	-	12.30	-	2.30
SESSION	-	2.30	-	4.45
Reception	-	5.00	-	7.00
Dinner	-	7.30	-	8.30

23.7.72

Breakfast	-	7.30	-	8.30
Devotion	-	8.30	-	9.00
SESSION	-	9.00	-	10.30
Coffee	-	10.30	-	11.00
SESSION	-	11.00	-	12.30
Lunch & rest	-	12.30	-	2.30
SESSION	-	2.30	-	4.30
Tea	-	4.30	-	5.00
Dinner	-	7.30	-	8.30

BIHAR CHRISTIAN COUNCIL

Meeting on Taxation & Land-Ceiling

Effect of amend ments to the provisions
of the Income Tax Act, 1961 relating to Charitable and Religious Trusts and Institutions
as amended by the Finance Act, 1972 (Sec. 12 and 12A)

1. With effect from the assessment year 1973-74 any voluntary contributions received by the charitable or religious trusts or institutions (referred to hereafter as Trusts) are to be treated as income unless those are made by the donor with a specific direction that those will form part of the corpus of the trust. Where no such directions are received, the contributions, in order to enjoy the exemption provided under Sec. 11, must actually be applied for religious or charitable purposes within the year of receipt or within a further period of three months immediately following the end of such year. The portion of the voluntary contributions which remain undistributed at the end of such period shall be chargeable to tax and will not enjoy the exemption provided by Sec. 11. Of course, if the undistributed portion is accumulated or finally set apart for the purposes of the trust and due information is given to the Income Tax Officer in this regard, the exemption will still apply if it is invested in approved securities.

2. There should be formal registration of the trust and for this purpose an application in the prescribed form must be lodged with the Commissioner of Income Tax in the case of existing trusts, before 1st July, 1973.

Similarly, if in any year the accumulated income is applied to purposes other than religious or charitable purposes or ceases to be set apart for application to such purposes, it will be subject to tax as the income of that year. Further, if the accumulated accumulations or any part thereof are not utilised for the specific purposes during the period of accumulation or during the year immediately following the expiry thereof, the amount which has not been so utilised will be liable to tax as income of the previous year immediately following the expiry of the accumulation period.

3. Wherever the trust's total income before exemption exceeds a sum of Rs. 25,000/- in a year the accounts must be audited by a qualified Chartered Accountant. The Auditor's report in the prescribed form is to be filed along with the trust's income tax return for the relevant year. Failure to get the accounts audited will entail denial of the exemption.
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21

Effect of amendments to the provisions of
Income Tax Act, 1961, relating to Charitable
and Religious Trusts and Institutions as
amended by the Finance Acts 1970 and 1971.

- I. Sec. 11(2) of Income Tax Act, 1961 : Conditions for accumulation income.

Up to and including the assessment year 1970-71, income derived from property held under trust (which includes house property, securities, debentures, shares of companies, business undertakings etc) wholly for religious or charitable purposes or in part in the case of trusts created before 1.4.1962 was exempt, if not less than 75 % of the income was actually applied to the purposes of the trust in India in the same year.

Accumulation to the extent of 25% of the income of the trust or Rs.10,000/- whichever was higher for future application to the purposes of the trust in India was permissible for a period not exceeding 10 years provided the trust had given notice in the prescribed form to the Income Tax Officer, specifying the purpose and the period of such accumulation and invests the accumulated amount in any Govt securities or in any other approved securities. Failure to utilise fully the accumulated income exclusively for the purpose for which it was accumulated within one year of the expiry of the period allowed in this behalf would render the unutilised income liable to tax.

The position for and from the assessment year 1971-72 is that only the income actually applied to the purposes of the trust in India in the same year will be entitled to tax exemption but not the income which is accumulated and set apart for such application. However, at the option of the trustees, if any portion of such income as has not been applied to the purposes of the trust during the year of its receipt is applied to such purposes during the period of three months immediately following that previous year, it will be deemed to have been so applied during that previous year. The option is to be exercised in writing before the time allowed u/s 139(1) or 139(2) whether fixed originally or on extension, for furnishing the return of income for the relevant assessment year. In that case, the income so applied will not again be taken into account in calculating the amount of income applied to such purposes during the immediately following previous year. Any income of the previous year neither utilised nor deemed to have been utilised for the purposes of the trust in India in that year will be taxed as if it were the total income of an association of persons.

Accumulation or setting part of any part of the trust income for future application to charitable or religious purposes in India is permissible under the amended provisions also without attracting tax liability provided the trustees give notice to the Income Tax Officer in the prescribed form No.10 specifying the purpose and the period (which should not exceed 10 years) for which the income is to be accumulated and the amounts so accumulated are invested in Govt securities or in any other approved securities or deposited in any account with the Post Office Savings Bank or a Banking Company to which the Banking Regulation Act, 1949 applied etc. etc. If in any year, the accumulated income ceases to remain invested or deposited in the aforementioned manner, it will be liable to tax as income of that year.

Similarly, if in any year the accumulated income is applied to purposes other than religious or charitable purposes or ceases to be set apart for application to such purposes, it will be subjected to tax as income of that year. Further, if the accumulated accumulations or any part thereof are not utilised for specified purposes during the period of accumulation or during the year immediately following the expiry thereof, the amount which has not been so utilised will be liable to tax as income of the previous year immediately following the expiry of the accumulation period.

II.

Sec. 139(4A) - Filing of return of income by trustees of charitable or religious trusts :

From the assessment year 1971-72 and subsequent years, it is obligatory for the trustees of a charitable or religious trust or institution to file voluntary return of income u/s 139 sub-sec. (1) of the total income of the trust or institution, without giving effect to the provisions of Sec. 11(1), exceeds the maximum amount not liable to tax (for assessment year 1971-72 and 1972-73 such total income should be more than Rs.5,000).

Extracts from Income Tax Act, 1961Sections 11, 12 and 13 as amended by Finance Act, 1972

INCOME FROM PROPERTY HELD FOR CHARITABLE OR RELIGIOUS PURPOSES:

Sec. 11

(1) Subject to the provisions of sections 60 to 63, the following income shall not be included in the total income of the previous year of the person in receipt of the income

(a) income derived from property held under trust wholly for charitable or religious purposes, to the extent to which such income is applied to such purposes in India;

(b) income derived from property held under trust in part only for such purposes, the trust having been created before the commencement of this Act, to the extent to which such income is applied to such purposes in India;

(c) income derived from property held under trust

(i) created on or after the first day of April, 1952 for a charitable purpose which tends to promote international welfare in which India is interested, to the extent to which such income is applied to such purposes out side India, and

(ii) for charitable or religious purposes, created before the first day of April, 1952 to the extent to which such income is applied to such purposes out side India :

Provided that the Board, by general or special order, has directed in their case that it shall not be included in the total income of the person in receipt of such income.

Explanation : For the purpose of clause (a) and (b), if in the previous year, the income applied to charitable or religious purposes in India falls short of the income derived during that year from property held under trust or as the case may be, held under trust in part by any amount, so much of the income applied to such purposes in India during the period three months immediately following the previous year as does not exceed the said amount may, at the option of the person in receipt of the income (such option to be exercised in writing before the expiry of the time allowed under sub-section(1) or sub-section (2) of section 139, whether fixed originally or on extension, for furnishing the return of income) be deemed to be income applied to such purposes during the previous year, and the income so deemed to have been applied shall not be taken into account in calculating the amount of income applied to such purposes during the immediately following previous year.

(1A) For the purpose of sub-section (1)

(a) where a capital asset, being property held under trust wholly for charitable or religious purposes, is transferred and the whole or any part of the net consideration is utilised for acquiring another capital asset to be held, then, the capital gain arising from the transfer shall be deemed to have been applied to charitable or religious purposes to the extent specified hereunder, namely :

(i) where the whole of the net consideration is utilised in acquiring the new capital asset, the whole of such capital gain;

- (ii) where only part of the net consideration is utilised for acquiring the new capital asset, so much of such capital gain as is equal to the amount, if any, by which the amount so utilised exceeds the cost of the transferred asset;
- (b) where a capital asset, being property held under trust in part only for such purposes, is transferred and the whole or any part of the net consideration is utilised for acquiring another capital asset to be so held, then the appropriate fraction of the capital gain arising from the transfer shall be deemed to have been applied to charitable or religious purposes to the extent specified hereunder, namely ;
 - (i) where the whole of the net consideration is utilised in acquiring the new capital asset, the whole of the appropriate fraction of such capital gain ;
 - (ii) in any other case, so much of the appropriate fraction of the capital gain as is equal to the amount, if any, by which the appropriate fraction of the amount utilised for acquiring the new asset exceeds the appropriate fraction of the cost of the transferred asset.

Explanation : In this sub-section,

- (i) "appropriate fraction" means the fraction which represents the extent to which the income derived from the capital asset transferred was immediately before such transfer applicable to religious or charitable purposes ;
 - (ii) "cost of the transferred asset" means the aggregate of the cost of acquisition (as ascertained for the purposes of section 48 and 49) of the capital asset which is the subject of the transfer and the cost of any improvement thereto within the meaning assigned to that expression in sub-clause (b) of clause (1) of section 55 ;
 - (iii) "net consideration" means the full value of the consideration received or accruing as a result of the transfer of the capital asset as reduced by any expenditure incurred wholly and exclusively in connection with such transfer.
- (2) Where any income referred to in clause (a) or clause (b) of sub-section (1) read with the explanation to that sub-sec. is not applied or is not deemed to have been applied to charitable or religious purposes in India during the previous year but is accumulated, or finally set apart, for application to such purposes in India, such income shall not be included in the total income of the previous year of the person in receipt of the income provided the following conditions are complied with, name ;
- (a) such person specifies by notice in writing given to the Income Tax Officer in the prescribed manner, the purpose for which the income is being accumulated or set apart and the period for which the income is so accumulated or set apart, which shall in no case exceed ten years;
 - (b) the money so accumulated or set apart is
 - (i) invested in any Govt security as defined in clause (2) of section 2 of the Public Debt Act, 1944 or in any other security which may be approved by the Central Government in this behalf, or

- (ii) deposited in any account with the Post Office Savings Bank including deposits made under the Post Office (Time Deposits) Rules, 1970 or a banking company to which the Banking Regulation Act, 1949, applies (including any bank or banking institution referred to in section 51 of that Act) or a co-operative society engaged in carrying on the business in banking (including a co-operative land mortgage bank or co-operative land development bank), or
 - (iii) deposited in an account with a financial corporation which is engaged in providing long-term finance for industrial development in India and which is approved by the Central Government for the purposes of clause (viii) of sub-section (1) of section 36.
- (3) Any income referred to in sub-section (2) which
- (a) is applied to purposes other than charitable or religious purposes as aforesaid or ceases to be accumulated or set apart for application thereto, or
 - (b) ceases to remain invested in any security referred to in sub-clause (i) or deposited in any account referred to in sub-clause (ii) or sub-clause (iii) of clause (b) of that sub-section, or
 - (c) is not utilised for purpose for which it is so accumulated or set apart during the period referred to in clause (a) of that sub-section or in the year immediately following the expiry thereof,

shall be deemed to be the income of such person of the previous year in which it is so applied or ceases to be so accumulated or set apart or ceases to remain so invested or deposited, or as the case may be, of the previous years immediately following the expiry of the period aforesaid.

(4) For the purpose of this section "property held under trust" includes a business undertaking so held, and where a claim is made that the income of any such undertaking shall not be included in the total income of the person in receipt thereof, the Income Tax Officer shall have power to determine the income of such undertaking in accordance with the provisions of this Act relating to assessment; and where any income so determined is in excess of the income as shown in the accounts of the undertaking, such excess shall be deemed to be applied to purposes other than charitable or religious purposes.

Sec. 12 : INCOME OF TRUSTS OR INSTITUTIONS FROM CONTRIBUTIONS :

Any voluntary contributions received by a trust created wholly for charitable or religious purposes or by an institution established wholly for such purposes (not being contributions made with a specific direction that they shall form part of the corpus of the trust or institution) shall for the purposes of section 11 be deemed to be income derived from property held under trust wholly for charitable or religious purposes and the provisions of that section and section 13 shall apply accordingly.

Sec. 12 A : CONDITIONS AS TO REGISTRATION OF TRUSTS, Etc :

The provisions of section 11 and section 12 shall not apply in relation to the income of any trust or institution unless the following conditions are fulfilled, namely :

- (a) the person in receipt of the income has made an application for registration of the trust or institution in the prescribed manner in the prescribed form to the Commissioner before the 1st day of July, 1973, or before the expiry of a period of one year from the date of the creation of the trust or the establishment of the institution, whichever is later :

Provided that the Commissioner may, in his discretion, admit an application for the registration of any trust or institution after the expiry of the period aforesaid;

- (b) Where the total income of the trust or institution as computed under this Act without giving effect to the provisions of section 11 and section 12 exceeds Rs. 25,000 in any previous year, the accounts of the trust or institution for that year have been audited by an accountant as defined in the Explanation below sub-section (2) of section 288 and the person in receipt of the income furnishes along with the return of the income for the relevant assessment year the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed.

Section 11 not to apply in certain cases :

Sec. 13 :

Nothing contained in section 11 or section 12 shall operate so as to exclude from the total income of the previous year of the person in receipt thereof.

- (a) any part of the income from property held under a trust for private religious purposes which does not ensure for the benefit of the public ;
- (b) in the case of a trust for charitable purposes or a charitable institution created or established after the commencement of this Act, any income thereof if the trust or institution is created or established for the benefit of any particular religious community or caste;
- (c) in the case of a trust for charitable or religious purposes or a charitable or religious institution, any income thereof
- (i) if such trust or institution has been created or established after the commencement of this Act and under the terms of the trust or the rules governing the institution, any part of such income enures, or
- (ii) if any part of such income or any property of the trust or institution (whenever created or established) is during the previous year used or applied,

directly or indirectly for the benefit of any person referred to in sub-section (3) :

Provided that in the case of a trust or institution created or established before the commencement of this Act, the provisions of sub-clause (ii) shall not apply to any use or application, whether directly or indirectly, if any part of such income or any property of the trust or institution for the benefit of any person referred to in sub-section (3), if such use or application is by way of compliance with a mandatory term of the trust or a mandatory rule governing the institution :

provided further that in the case of a trust for religious purposes or a religious institution (whenever created or established) or a trust for charitable purposes or a charitable institution created or established before the commencement of this Act, the provisions of sub-clause (ii) shall not apply to any use or application, whether directly or indirectly, of any part of such income or any property of the trust or institution for the benefit of any person referred to in sub-section (3) in so far as such use or application relates to any period before the 1st day of June 1970.

Explanation (w.e.f. 1.4.73) : For the purpose of sub-clause (ii) of clause (c) in determining whether any part of the income or any property of any trust or institution is during the previous year used or applied, directly or indirectly, for the benefit of any person referred to in sub-section (3) in so far as such use or application relates to any period before the 1st day of July, 1972, no regard shall be had to the amendments made to this section by section 7 other than sub-clause (ii) of clause (a) thereof of the Finance Act, 1972.

- (2) Without prejudice to the generality of the provisions of clause (c) of sub-section (1), the income or the property of the trust or institution or any part of such income or property shall, for the purpose of that clause, be deemed to have been used or applied for the benefit of a person referred to in sub-section (3)
- (a) if any part of the income or property of the trust or institution is, or continues to be, lent to any person referred to in sub-section (3) for any period during the previous year without either adequate security or adequate interest or both;
 - (b) if any land, building or other property of the trust or institution is or continues to be, made available for the use of any person referred to in sub-section (3), for any period during the previous year without charging adequate rent or other compensation ;
 - (c) if any amount is paid by way of salary, allowance or otherwise during the previous year to any person referred to in sub-section (3) out of the resources of the trust or institution for services rendered by that person to such trust or institution and the amount so paid is in excess of what may be reasonably paid for such services;
 - (d) if the services of the trust or institution are made available to any person referred to in sub-section (3) during the previous year without adequate remuneration or other compensation;
 - (e) if any share, security or other property is sold by or on behalf of the trust or institution from any person referred to in sub-section (3) during the previous year for consideration which more than adequate;
 - (f) if any share, security or property is sold by or on behalf of the trust or institution to any person referred to in sub-section (3) during the previous year for consideration which is less than adequate;
 - (g) (w.e.f. 1.4.73) if any income or property of the trust or institution is derived during the previous year in favour of any person referred to in sub-section (3) :

Provided that this clause shall not apply where the income or the value of the property or, as the case may be, the aggregate of the income and the value of the property, so diverted does not exceed Rs.1,000/-.

(h) if any funds of the trust or institution are, or continue to remain invested for any period during the previous year (not being a period before the 1st day of January, 1971) in any concern in which any person referred to in sub-section (3) has a substantial interest.

(3) The person referred to in clause (c) of sub-section (1) and sub-section (2) are the following, namely :

(a) the author of the trust or the founder of the institution;

(b) any person who has made a substantial contribution to the trust or institution ;

(c) where such author, founder or person is a Hindu undivided family, a member of the family; .

(d) any relation of any such author, founder, person or member, trustee or manager as aforesaid;

(e) any person in which any of the persons referred to in clauses (a), (b), (c), (cc) and (d) has a substantial interest.

(4) Notwithstanding any thing contained in clause (c) of sub-section (1), in a case where the aggregate of the funds of the trust or institution invested in a concern in which any person referred to in sub-section (3) has a substantial interest, does not exceed 5% of the capital of that concern the exemption under sections 11 and 12 shall not be denied in relation to any income other than the income arising to the trust or the institution from such investment, by reason only that the funds of the trust or the institution have been invested in a concern in which such person has a substantial interest.

Explanation 1 : For the purpose of section 11, 12, 12A and this section, "trust" includes any other legal obligation and for the purposes of this section "relative" in relation to the individual, means

(i) spouse of the individual; (ii) brother or sister of the individual; (iii) brother or sister of the spouse of the individual; (iv) any lineal ascendant or descendant of the individual; (v) any lineal ascendant or descendant of the spouse of the individual; (vi) spouse of a person referred to in sub-clause (ii), sub-clause (iii), sub-clause (iv) or sub-clause (v); (vii) any lineal descendant of a brother or sister of either the individual or of the spouse of the individual.

Explanation 2 : A trust or institution created or established for the benefit of scheduled castes, backward classes, scheduled tribes or women and children shall not be deemed to be a trust or institution created or established for the benefit of a religious community or caste within the meaning of clause (b) of sub-section (1).

Explanation 3 : For the purpose of this section, a person shall be deemed to have a substantial interest in a concern

(i) in a case where the concern is a company, if its shares (not being shares entitled to a fixed rate of dividend whether with or without a further right to participate in profits) carrying not less than 20% of the voting power are, at any time during the previous year, owned beneficially by such person or partly by such person and partly by one or more of the other persons referred to in sub-section 3;

- (ii) in the case of any **concern**, if such a person is entitled, or such person and one or more of the other persons referred to in sub-section (3) are entitled in the aggregate, at any time during the previous year, to not less than 20% of the profit of such concern.

T_A_X_A_T_I_O_NSome relevant sample questions :

1. In the case of existing trusts, which are mostly religious and charitable at the same time, what are the steps to be taken immediately and before 30th June 1973 to continue to receive exemption from payment of income-tax ?
2. For those planning to register a trust, what legal safeguards could be suggested for incorporation in the draft-document in order to secure exemption from payment of income-tax ?
3. Should a trust now be registered as a charitable and religious trust at the same time or separately as charitable only and religious only ?
4. Can an old existing trust running the danger of losing exemption on account of its being religious and charitable at the same time, legally bifurcate itself trusts, religious and charitable separately ? If so, will it be necessary to desolve the old trust and register two new ones or this could be achieved by taking recourse to amendments in a legal manner ?
5. What legal steps are necessary to cover the existing 'endowments' or 'funds' earmarked for the support of the ordained and unordained ministry and such other religious purposes, from the perview of the income-tax?
6. What safeguards should be worked out to cover exemptions for future creation of 'endowments' for religious purposes of an existing or future trust/institution ?
7. Taking the Church to be an institution for religious and/or charitable purposes, in some cases dioceses of a Church are registered bodies; in some other cases area-units within a diocese are separately registered. There are some other Churches bodies which are registered as such while there are quite a few Church bodies which are not registered at all. For the purposes of income-tax
 - (a) Has each registered body to file separate returns ?
 - (b) Should such returns include all income from donations, assessment/ Sunday givings, tithings/etc. from all the individual Churches within the area of that registered body ?
 - (c) What procedure should be adopted for registered Church bodies in filing income-tax returns where such a Church body is further sub-divided into several autonomous units for purposes of administration, self-support and financial handlings ?
8. What about the fee-paying major educational, medical and other institutions functioning for charitable purposes ? Do these also come within the perview of the income-tax ? If so, do they have to act separately or be included in the return of the Church body to which they belong ?
9. What are the admissible heads of expenditures into which amounts could be accumulated year by year for earmarked purposes like 'building fund', 'workers welfare fund', 'retirement benefit fund', 'community development fund' etc. etc ?

10. What is the position of overseas financial support, if any, for specific earmarked purposes ? For instance, relief, rehabilitation, community-service funds etc. ?
11. Where do the Overseas Missionary Societies working in India stand in relation to payment of income-tax ?

(Note :

Participants are requested to formulate specific questions relating to their own existing circumstances for seeking clarifications)

17-7-72

9 30

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : REV. C. B. MINZ
UP-PRAMUKH ADHYAKSH : REV. J. TOPNO
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. DR. M. BAGE

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358



No. 468/72/KSS-23

Ranchi Dated 12th July '72

To

Rev. Father Michael Adam
Navjyoti Niketan
Patna-10

Subject:-Meeting of church heads at Navjyoti Niketan
on July 22-23, 1972.

Dear Sir,

This is to inform you that including myself there will be three arriving from GEL Church Ranchi on the 21st July '72 for the meeting noted above. Following are the names of participants:-

1. Rev. B. Minz--President
2. Rev. J. Topno, Secretary Property Board.
3. Mr. S. Bhengra--Hd. Acctt.

As per instruction given by Mr. P. L. Lall Secy. B. C. C. fee of Rs. 16/- per head plus a contribution of Rs. 20/- will be paid to you on arrival.

Yours Sincerely

Pramukh Adhyaksh
GEL Church Ranchi.

cc: Rev. J. Topno
Mr. S. Bhengra
Mr. P. L. Lall

GOSSNER EVANGELICAL LUTHERAN CHURCH

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PRAMUKH ADHYAKSH : REV. C. B. MINZ
UP-PRAMUKH ADHYAKSH : REV. J. TOPNO
SECRETARY : MR. C. A. TIRKEY
TREASURER : REV. DR. M. BAGE

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 23358

Ref.No.241/71.

Ranchi Dated 2nd Oct'71.

Rev. Paul G Kniss,
Treasurer Bihar Christian Council,
R a n c h i.

Dear Treasurer,

I am sending a sum of Rupees twelve hundred (Rs.1200.00) only by Cheque No.516451 dt.1-10-71 drawn on United Bank Of India Ranchi. This amount is in payment of membership fee of Gossner Evangelical Lutheran Church in Chotanagpur and Assam for the years 1970 and 1971 at the rate of Rs.600/- per anum.

Kindly acknowledge receipt of the same.

Sincerely Yours,

Enc: i Cheque detailed above.
ii Chalan No.23.

S. Bhengra 2/10/71
(S. BHENGRA)
Head Accountant.
GELChurch Ranchi.

BIHAR CHRISTIAN COUNCIL

Camp: Duncan Hospital,
Raxaul, Champaran,
29th June, 1971

To

Members of the Council :

Dear Friends,

Attached please find a mimeographed copy of the minutes of a meeting of the Executive Committee of the Council held at Ranchi on the 10th May last for your kind information. For the sake of economy we are not printing these minutes right now but will include them in the next minutes of November meeting which will go to press for printing.

Members of the Executive Committee will please note that the next meeting of the Committee has been fixed for the 20th of Nov. 1971. As this particular meeting will be shortly after the Assembly Session of the National Christian Council of India being held at Kottayam (Kerala State), there may be quite a few important matters for a Regional Council to note, discuss and work out follow up action. Therefore, to ensure a full participation kindly keep Saturday, the 20th November, 1971 free for the BCC and make it convenient to attend. If you by chance forget the date, I am here to remind you nearer the time when the venue of the meeting will be conveyed to you and also the agenda for that meeting.

I have been availing of my one month's annual leave after a long time at Raxaul Duncan Hospital and undergoing some what a prolonged medication for a number of ailments which were discovered by Dr. Keith Strong in a thorough check up of my health. Hence the above camp address. I should be back in Gaya in a few days time to resume my work. Brother Subodh Sahu and his wife have also been here for some surgery. Bro. Sahu may also undergo some surgery for piles. He has been also conducting spiritual meetings for the benefit of the staff and others like me. Please pray for Bro. Sahu's health who lost his mother while he was here looking after his wife and ailing himself.

With all good wishes,

Attached: Minutes.

Yours sincerely,
PAUL LAKHAN LALL
(Secretary)

BIHAR CHRISTIAN COUNCIL
Minutes of the Executive Committee
meeting held at Ranchi on 10.5.71

1. OPENING PRAYER was offered by the Rev. C.B.Mink.
2. ROLL-CALL was taken and the following responded :-

Rev. C.B.Minj	- Vice-President
Mr. Paul Lakhan Lall	Secretary
Rt.Rev.Dr.S.A.B.D.Hans	- Member
Rev. H.H.Howard	- Member

Apologies for absence were received from :-

Rev. M.M.Tudu	- President
Miss Sophi Charan	- Vice-President
Rev. Paul G. Kniss	- Treasurer
Rev. Hem Kumar Paul	- Member
Rev.H.O.Pritchard	- Member
Rev. Hiromymus Kujur	- Member

As many of the apologies were received at the last moment and in view of the earlier postponment of a scheduled meeting, members agreed to proceed with the business on the agenda as the quorum was found to be just complete.

In the unavoidable absence of the President, Rev. M.M.Tudu, the Vice-President, the Rev. C.B.Minj, presided at the meeting.

3. AGENDA as drawn up by the Secretary was approved for the day.
4. MINUTES of the Executive Committee meeting dated 17-18.2.70 as printed and circulated earlier and approved by the biennial meeting of the Council held at Pakur were taken as read and were given a formal confirmation.
5. MATTERS ARISING from the previous minutes were briefly reported on by the Secretary and the under noted decisions were made :-
 - (a) Direct contact to be made with the Indian Social Institute, New Delhi, with a view to exploring possibility of the Institute undertaking initial responsibilities concerning setting up of a community service organisation like the VIKAS MAITRI for the rest of Bihar excepting tribal areas of Chotanagpur and Santhal Parganas.
 - (b) BCC to organise a consultation-meeting of the concerned leaders of the Chotanagpur diocese of the CNI and the G.E.L.Church in Ranchi with a view to considering the possibility and feasibility of upgrading one of the two existing Teachers' Training Schools into a Training College.
 - (c) The proposal creating an Endowment Fund for the BCC Secreteriat should not be dropped as proposed by the Secretary, but be kept in abeyance for the time being.
 - (d) The Adult Literacy Fund A/C be closed by merging any book-balance in the General Fund of the Council as the Adult Literacy Committee of the NCCI has been finally winded up.
6. PROGRAMME for the current year was reported to include :-
 - (a) Study Seminar for Pastors & Evangelists.
 - (b) Conference for Women Church Workers.
 - (c) Training Camp for Youth Leaders.
7. EDUCATIONAL CONFERENCE of the heads of all Christian Secondary Schools in Bihar (119) was reported to have been very successfully held at Patna last December giving birth to an All Bihar Christian Secondary Schools' Association composed of all Protestant and Catholic schools. A very informative Souvenir published at the occassion and a printed Report of the Conference were reported to be available with the BCC Secretary at concessional rates for those who may feel interested and ask for them.

The meeting passed a vote of thanks to the Joint-Conveners for the leadership and for keeping the BCC alive.

8. FINANCIAL MATTERS were dealt with as follows :-

- (a) Arrear membership-fee : The Pramukh-Adhyaksha of the G.E.L.Church, who happened to be presiding at the meeting, felt along with the other members present that the G.E.L.Church should pay up the arrears @ Rs.200/- per year from 1968 up to date. He promised to take this up with the Treasurer G.E.L.C. for settlement at an early date. For the period before 1968, he agreed to discuss this matter with the KSS to see if any thing could be done to help the BCC finances.
- (b) Reminders should be issued by the Treasurer to all Member Bodies positively before March each year to enable the Churches/Missions/Organisations to include the BCC dues while they are considering their annual budgets. Reminders should also be given out in September of a year if it was found not possible to send them every quarter. Members felt that such a procedure will help both the Member Bodies and the BCC Treasurer in the realisation of the membership-fee.
- (c) The following dead-arrears were decided to be written off :-

Brethren In Christ Church	-	Rs. 200.00
Freewill Baptist Mission	-	Rs.1,000.00

- (d) All NCCI Fund A/Cs be closed and the book-balances, if any, may be merged into the General Fund of the Council.
- (f) In the unavoidable absence of the Treasurer, Rev. Paul G. Kniss, the audited statement of accounts was presented for acceptance by the Secretary. (See Appendix - I)
- RESOLVED to receive and accept the audited statement of accounts of the Council for the year ending 31.12.1970.
- (g) A budget for the year 1971, as proposed by the Treasurer, was presented by the Secretary for approval. (See Appendix - II)
- RESOLVED to approve the budget as proposed for 1971.

9. MEMBERSHIP MATTERS were dealt with as below :-

- (a) The birth of Church of North India on the 29th of November, 1970 at Nagpur was noted with thanks and gratitude to God.
- (b) Constitutional Changes :
RESOLVED to effect the following changes in the BCC Constitution in anticipation of sanction by the next biennial session of the Council :-

Deletions in the Schedules of Membership (effective 1971)

Schedule 'A'

- (i) British Churches of Christ Representative Council, Nawabhandaria, Palamau. (Since legally dissolved after joining the CNI.)

Schedule 'B'

- (ii) British Churches of Christ Mission, Nawabhandaria, Palamau. (Request for withdrawal as the Mission had since winded up in India after the Church joined the CNI)

- (iii) Freewill Baptist Mission, Kishanganj, Purnia, (Membership fee not paid for the last 7 years and no respond at all to the reminders)

Schedule 'C'

- (iv) North India Christian Tract & Book Society, Allahabad. (Membership fee not paid for the last 10 years and no respond at all to reminders)

- (v) Christian Medical Association of India, Bihar Branch. (Membership fee not paid for the last 10 years and no respond at all to reminders)

Reminders to be written off.

RESOLVED that any arrears of membership fee in respect of the Member Bodies mentioned earlier under the Schedules may be written off.

(c) Consequent to the birth of the CNI and some of the member bodies of the BCC having joined the CNI Dioceses in Bihar, it was decided to address letters to the Diocesan Bishops, Secretaries and Treasurers concerned requesting the dioceses to effect a reciprocal increase in their delegations to the Council claiming their full quota of membership :

- (i) CNI Diocese of Chotanagpur - 6 delegates
- (ii) CNI Diocese of Patna - 5 delegates

10. TRAINING FOR RURAL MINISTRY - A brief report was given by the Secretary on the reported progress of the joint-action-programme launched by the NCCI. The BCC felt that other things almost equal to Jabalpur and Allahabad, Ranchi had a few extras to offer, such as

- (i) Involvement of the local Churches in the scheme of things quite distinct and apart from institutional involvement.
- (ii) Additional hostel accomodation could be found at marginal cost in the buildings already going up for the CNI Diocesan Theological Seminary in Ranchi.
- (iii) The Programme will have a situation right in the midst of an overwhelming rural Christian population of tribal origin all through and all around.

The meeting decided to convey this to the Rev Cecil Hargreaves with a request to him to meet the Bishop of Chotanagpur if he considered Ranchi to be a possible suitable venue for the location of the programme.

11. MASIHI AWAZ editorial and business management works were reported to have been entrusted by the Hindi Masihi Sahitya Parishad to Mr. Paul Lakhan Lall, Secretary HMSP and to Rev. Paul G. Kniss of the Good Books, Ranchi, respectively on the retirement of the Editor-Manager, Mrs. Gurbachan Singh. Financial provisions including honorarium, clerical assistance costs etc were reported to have been made in the budget of the publication and that there was no financial involvement or liability on the part of the BCC.

RESOLVED (a) to allow the Secretary BCC, Mr. Paul Lakhan Lall, to undertake the editorial work of the Masihi Awaz subject to there being no dislocation of the BCC work.

- (b) to ask the ISPCK in cooperation with the Good Books, Ranchi, to undertake a survey of the existing resources and facilities at Patna and explore the possibility of setting up of a modern christian literature distributing out-let in Patna and in other fast developing industrial centres in Bihar.

12. REPLACEMENTS to fill vecancies on the Executive Committee were voted as below :-

- i. Rt.Rev.R.R.Soren to replace Rt.Rev.S.K.Patro since left Bihar.
- ii. Miss Champa Marandih to replace Miss Sophi Charan going out of India
- iii. Rev.Daniel Subba to replace Rev. H.H.Howard going on furlough.

13. DICISIONS TAKEN BY POST were confirmed as detailed below :-

- i) Rev. M.M.Tudu (alternate Rt.Rev.R.R.Soren) to be the third delegate from the BCC to attend the forth coming NCCI Assembly at Kottayam (Kerala) on August 31 - September 5, 1971.

ii) In connection with the lifting of the temporary financial moratorium on the Agricultural Community Development Project, Shahpur, relating to the work of Rev & Mrs Skillicorn, the following resolutions were adopted to be conveyed to the NCCI for further action :-

- (a) to approve the dicision taken taken by post in this matter.
- (b) to approve of the report made by the Secretary BCC for presentation to the NCCI as desired by them.

- (c) to recommend for the immediate lifting of the temporary moratorium on the project.
- (d) to point out that the project, though having its own legal identity after its registration under the Society's Act, exists as an out-reach of the Chotanagpur Diocese of the Church of North India in community service.
- 14. NEXT MEETING of the Executive Committee was tentatively decided to be held on Saturday, the 20th November, 1971 at a place to be negotiated by the BCC Secretary.
- 15. PROJECT assistance to a school building social service project undertaken by the Chotanagpur diocese of the Church of North India in the backward remote tribal area of Marangada in the district of Ranchi was strongly supported for a capital grant of £ 1000 per year for three years from the Charitable Trust working in Association with the Conference of Missionary Societies of Great Britain & Ireland for which an application had already been submitted by the Diocese to the NCCI.
- 16. ANNUAL LEAVE for one month due to the Secretary, Mr. Paul Lakhani, was granted to be availed of in the month of June 1971.
- 17. VOTE OF THANKS was offered to the Bishop of Chotanagpur for the arrangements made for the meeting.
- 18. CLOSURE of the meeting came at 1.30 p.m. after prayer offered by the Rev. H.H. Howard, there being no more business left on the agenda.

PAUL LAKHANI LALL
Secretary & Recorder.

.....5.....

- (e) to ask the IRECK in cooperation with the Good Books, Ranchi, to undertake a survey of the existing resources and facilities at Patna and explore the possibility of setting up of a modern Christian literature distributing outlet in Patna and in other fast developing industrial centres in Bihar.
- 12. REPLACEMENTS to fill vacancies on the Executive Committee were voted as below :-
 - i. Rt. Rev. R.R. Soren to replace Rt. Rev. S.K. Patro since left Bihar.
 - ii. Miss Champa Prasad to replace Miss Sophi Chaman going out of India.
 - iii. Rev. Daniel Babu to replace Rev. H.H. Howard going on furlough.

- 13. DECISIONS TAKEN BY POST were confirmed as detailed below :-
 - i) Rev. M.M. Tudu (alternate Rt. Rev. R.R. Soren) to be the third delegate from the BCC to attend the forth coming NCCI Assembly at Kottayam (Kerala) on August 21 - September 5, 1971.
 - ii) In connection with the lifting of the temporary financial moratorium on the Agricultural Community Development Project, Shapur, relating to the work of Rev. & Mrs. Skillicorn, the following resolutions were adopted to be conveyed to the NCCI for further action :-

- (a) to approve the decision taken by post in this matter.
- (b) to approve of the report made by the Secretary BCC for presentation to the NCCI as desired by them.

BIHAR CHRISTIAN COUNCIL

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31st DECEMBER, 1971

R E C E I P T S :

To Opening Balances :

Cash in hand Rs. 286.79
Amount lying in current account of S.B.I. Ranchi 3,589.81 = 3,876.60

" Grants :

From the National Christian Council of India.. 5,400.00 = 5,400.00

" Affiliation Fee : 3,675.00 = 3,675.00

" Refund of Loan (Providend Fund) 315.00 = 315.00

" Other Sources :

Providend Fund 420.00
Miscellaneous as per contra 1,206.42
BCC Literature Board 30.00
Loan from Providend Fund Bank A/C 2,000.00 = 3,656.42

16,923.02

P A Y M E N T S :

By Administration Expenses :

Secretary's salary & Allowances 5,700.00
Travelling & Hospitality 700.00
Providend Fund Contribution 420.00 = 6,820.00

" Committee Meetings :

Executive Committee 140.00
Evangelistic Committee 100.00
Biennial Meeting Expenses 535.46 = 775.76

" Affiliation Fees :

N.C.C.I. 300.00
H.M.S.P. 30.00
H.T.L.C. 100.00 = 430.00

" Miscellaneous :

Providend Fund Deposit 400.00
Audit Fee 100.00
Bank Charges 24.85
Printing & Stationary -
Postage 10.50
Paid to Paul Lakhan Lall as per
contra for CNNI's work 1,206.42 = 1,761.77

" Programmes :

Youth 250.00
Educational Conference 500.00
Adult Education 116.58 = 866.58

" Refund of Loan (Prov. Fund Bank A/C) 175.00 = 175.00

" Loan to Paul Lakhan Lall (Prov. Fund A/C) 2,000.00 = 2,000.00

" Cash & Bank Balances :

Cash in hand 602.49
Amount Lying in current account with S.B.I. 3,491.42 = 4,093.91

BIHAR CHRISTIAN COUNCIL
Proposed Budget for 1971.

ANTICIPATED PAYMENTS

By Expences on Administration :

Secretary's Salary & Allowances	....	....	Rs.5,700.00	
Secretary's Travelling (up to)	....	....	1,000.00	= 6,700.00
<u>" Committee Meetings :</u>				
Executive Committee	....	....	800.00	
Standing Committees	....	....	600.00	
Literature Board	....	....	200.00	= 1,600.00
<u>" Affiliation Fees:</u>				
NCCI	....	....	400.00	
HMSP	....	....	30.00	
HTLC	....	....	100.00	
NICTBS	....	....	20.00	
CARAVS	....	....	25.00	= 575.00
<u>" Programmes :</u>				
Pastors' & Evangelists' Seminar	....	....	500.00	
Women Church Workers' Conference	....	....	500.00	
Youth Leadership Training Camp	....	....	200.00	= 1,200.00
<u>" Miscellaneous :</u>				
Printing & Mimiographing	....	....	300.00	
Providend Fund Deposit	....	....	840.00	
Providend Fund Loan Refund Deposit	....	....	420.00	
Audit Fee	....	....	100.00	
Treasurer's Postage	....	....	50.00	
Incidentals	....	....	50.00	= 1,760.00
<u>" Ear-marked Funds :</u>				
Adult Literacy Fund A/C	....	....	1,658.00	
Relief Fund A/C	....	....	800.00	
Literature Board A/C	....	....	140.00	
Economic Life Fund A/C	....	....	169.00	= 2,767.00
Excess of Income over Expenditure	....	....		<u>2,956.91</u>
			TOTAL Rs.	<u>17,558.91</u>

ANTICIPATED RECEIPTS

To Grants from the National Christian Council of India :

Administration	....	....	4,100.00	
Programmes	....	....	1,000.00	= 5,100.00
<u>" Membership Fee :</u>				
Current Year	....	....	2,925.00	
Arrears	....	....	4,500.00	= 7,425.00
<u>" Miscellaneous :</u>				
Providend Fund A/C (P.L.L.)	....	....	420.00	
P.F.Loan Refund A/C (P.L.L.)	....	....	420.00	
Donations	....	....	100.00	= 940.00
<u>" Opening Balances b/f :</u>				
Cash in hand as on 1.1.71	....	....	602.49	
Cash in Bank as on 1.1.71	....	....	2,666.42	
Cheques Under Collection	....	....	825.00	= 4,093.91
			TOTAL Rs.	<u>17,558.91</u>

Ranchi :

25.4.71

(Presented by the Secretary, on 10.5.71)

Respectfully proposed.

PAUL G. KNISS

Secretary, B.C.C.

BIHAR CHRISTIAN COUNCIL

277, Anugrahpuri,
Gaya, 20.1.71

Rev. C.B.Minj,
Pramukh-Adhyaksha,
G.E.L.Church,
RANCHI

Dear Mr. Minj,

G.E.L.Church's delegation on the BCC :

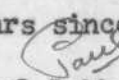
I am sure you are aware of the struggle which is going on within the National Christian Council of India to find or produce indigenous resources to replace the overseas financial support which is being cut off by the end of this year for running the programme and administration of the NCCI. The Regional Christian Councils dependent upon the NCCI for subsidy have also been affected and have already been warned in March last of the impending stoppage of grants from 1971-72. The Bihar Christian Council is, therefore, approaching its member bodies for (i) to clear the arrear membership-fee, if any and (ii) to think about the future of the RCC in terms of financial support. We have to face realities and come to a decision one way or the other.

Unfortunately, The G.E.L.Church's financial support to the BCC has been very weak and partial when we think that God has given us this big Church in Bihar to carry forward the Gospel and ecumenical programmes. The G.E.L.Church has all along been entitled to 6 delegates on the BCC and has enjoyed this full delegation for all the years including 1970 biennial at Pakur. Yet, it has been paying the BCC only for 4 delegates even up to 1969, 1970 having fetched the BCC nothing by way of membership-fee. In 1968 I drew the attention of the Church to the mounting arrears in payment and in 1969 we were told that the Church did not know about the enhancement in the membership-fee for all the last year. However, in 1969 the Church did come to know through the correspondence which I had with the Pramukh-Adhyaksha and yet only 400/- was paid for 4 delegates, I don't know why.

I do hope you will kindly realize the desperate situation of the BCC, which has to pay for an administration and carry on a programme every month, and be gracious to clear the arrears for 1969, 1970 and also the current year's fee which will total up to Rs.1400/- only. I do not know how the deficit of the previous years amounting to Rs.1200/- on account of G.E.L.C. is going to be cleared. This will have to be discussed in the BCC when you are present.

With much kind regards,

c.c. Treasurer, G.E.L.C.

Yours sincerely,

(Paul Lakhan Lall)

Gram:-PAUL, ANUGRAHPURI, GAYA.

Phone.....

7

BIHAR CHRISTIAN COUNCIL

(Affiliated to the National Christian Council of India)

Paul Lakhan Lall

SECRETARY

The Rev C.B.Aind,
Pramukh-Adhyaksha,
G.E.L.Church,
RANCHI

Mr. Christ Anand Tirkey,
Treasurer, G.E.L.Church,
P.O. Chainpur,
Dist. Ranchi.

277, ANUGRAHPURI,
GAYA, 23.3.69.

Dear Friends,

BCC Membership-fee

Since the last few years the financial condition of the BCC has been causing some real anxiety. We, therefore, sat with the books of accounts to discover where the short-fall in the income was. The result has been tabulated and a copy is enclosed for your kind information and necessary action as far as the G.E.L.C. is concerned.

Our probing into the books of accounts have revealed that while the committed expenses have been made well within the budgetted figures and while the subsidies from the NCCI have been both generous and regular, the short-falls in the income have been from within our own memberships. Over the number of years since 1964 the short-falls have built up to a disquieting figure of Rs.9285/- inclusive of 1969 anticipated income. You will agree that no Organisation can continue to fulfill its commitments which such a huge amount lying in arrears and with no reserve-fund at its disposal.

Both of you friends were present in the BCC biennial meetings at Bhagalpur in 1968 where we were compelled under circumstances to ask for a special contribution equal to only one year's membership-fee to wipe out the deficite in the budget. As all the members have not yet given this special contribution, this year's budget also had to be drawn in the deficite.

We have been conscious and grateful for the support and leadership provided to us by the biggest of our Churches in Bihar, the G.E.L.Church and we do hope that your contributions to the ecumenical bodies like the BCC will continue to inspire us in the future also. Your valuable participation in full strength of 6 members in the biennials have been a matter of strength to the BCC in its deleiberations and planning ahead of programmes.

P.T.O.

The dues
of 68 + cum
paid 2/49
Rs. 800/-
be paid
For rem
amount be
found out.

Treasurer
found out for
what date 600/-

-continued-

-2-

From the tabulated figures on the enclosed sheet it will appear to you that the G.E.L.Church has been paying only Rs.400/- for 6 delegates instead of Rs.600/- annually @ Rs.100/- per delegate per annum. Therefore, the arrears together with the special asking for 1968 only and the current membership-fee for 1969 have added up to a sum of Rs.2200/-.

Our committed expenses are very tightly built into the anticipated committed incomes from membership-fees; and, therefore, any short-fall in the income immediately results into a deficit which has now made the situation simply desperate. In order to defray the committed expenses from year to year the Treasurer has had to draw upon the ear-marked funds which needs to be made good at the earliest.

I am, therefore, to request you most earnestly and urgently to consider the financial situation of the BCC and to remit your committed membership-fee fallen in arrears to the tune of Rs.2200/- including the 1969 subscription at your earliest convenience.

With kind regards,

Yours sincerely,

(Paul Lakhani Lail)
Secretary

Enc: a financial statement.

c.c. to BCC Treasurer for information.

We have been conscious and grateful for the support and leadership provided to us by the highest of our Churches in Bihar, the G.E.L.Church and we do hope that your contributions to the ecclesiastical bodies like the BCC will continue to inspire us in the future also. Your valuable participation in all strength of 6 members in the biennials have been a matter of strength to the BCC in its deliberations and planning ahead of programmes.

BIHAR CHRISTIAN COUNCIL

Arrear-list of Membership-fee as on March 1, 1969 (Dues only)

CHURCHES : (100/- per delegate r annum)	No. of delegates	1964	1965	1966	1967	1968	1968(B)	1969
1. Baptist Union of North India.	1	-	-	-	100	100	100	100 =400
2. Brethren In Christ Church	1	-	-	-	100	100	-	100 =300
3. Mandalion Ki Pratinidhi Parishad (Churches of Christ)	1	-	-	-	-	100	100	100 =300
4. Church of India Chotanagpur Diocese	3	-	-	-	-	-	300	300 =600
5. Church of India Patna Diocese	3	-	-	-	-	-	300	300 =600
6. Crossner Evangelical Lutheran Church	6	200	200	200	200	200	600	600 =2200 *
7. Northern Evangelical Lutheran Church	2	-	-	-	-	200	-	200 =400
8. M.C.S.A. (Bengal Annual Conference)	2	100	100	100	80	-	155	200 =735 *
9. M.C.S.A. (Lucknow Annual Conference)	2	-	-	25	200	200	200	200 =825
10. Bihar Mennonite Church	1	-	-	-	-	-	-	100 =100
Totals -	22	300	300	325	680	900	1755	= 2200 (Arrear or short-fall in the budgets upto 1968=4260) = 6400

MISSIONS : (125/- per delegate per annum)

11. American Baptist Mission	-	-	-	-	-	-	-	Membership withdrawn
12. Assemblies of God	1	-	-	75	125	125	-	125 =450
13. Brethren In Christ Mission	1	-	-	-	-	-	-	125 =125
14. Freewill Baptist Mission	1	-	125	125	125	125	125	125 =750
15. Pentecostal Holiness Mission	1	25	25	25	25	25	25	125 =250
16. Regions Beyond Missionary Union	1	-	-	-	-	-	-	125 =125
17. British Churches of Christ Mission	1	-	-	-	-	125	125	125 =375
18. Bihar Mennonite Mission	1	-	-	-	-	-	-	125 =125
Totals -	7	-	150	225	275	400	275	875 (arrears or short-fall in the budgets upto '68-1325) = 2200

ORGANISATIONS : /- per delegate annum)	No. of delegates	1964	1965	1966	1967	1968	1968(S)	1969
le Society har Auxiliary)	1	-	-	125	125	125	125	125
								=625

		Summary of the arrears					1968(S)	1969	Total
		1964	1965	1966	1967	1968			
Churches	-	300	300	325	680	900	1755	2200	6460
Missions	-	-	150	225	275	400	275	875	2200
Organisations	-	-	-	125	125	125	125	125	625
TOTALS	-	300	450	675	1080	1425	2155	3200	9285

(Total arrears or short-fall in the budgets upto 1968 = Rs.6085/-)

- Notes
- * GELC - By an oversight payment has been made only for 4 delegates while participation has been of 6 delegates in the biennials. Hence these dues of 200/- per annum from 1964 to 1969.
 - ** MCSA (Bengal Conference) - Payments made have been irregular and in lumps. Total payment from 1964 to 1969 has been Rs.665/- leaving a balance to be paid of Rs.735/- after adjustment.
 - *** MCSA (Lucknow Conference) - Payments have been irregular and in lumps. Total payment from 1964 to 1969 has been Rs.575/- leaving an arrear of Rs.825/- to be paid after adjustment.

13.541-55
12.485-55
1.056-55

GOSSNER EVANGELICAL LUT'

(Rgd. under Societies Registration Act XX)

PRAMUKH ADHYAKSH : Rev. C. B. AIND
UP-PRAMUKH ADHYAKSH : Rev. B. MINZ
SECRETARY : Rev. Dr. M. BAGE
TREASURER : Mr. C. A. TIRKEY

7.

Ref. No. 250/69

Ranchi Dated the 20th Aug'69.

To

Mr. Paul G. Kniss.
Treasurer, B.C.C.

Dear Sir,

We have not yet received official receipt of our payment to you by cheque No 357689 Dt. 31.5.69 towards membership fee of Gossner Evangelical Lutheran Church to B.C.C. for the years 1968-1969. @ Rs. 400/- per annum.

The Cheque has been received by Sri B. Nag, with letter No 168/69 and chalan No 5221 Dt. 10-6-69.

Kindly send receipt and oblige.

Sincerely Yours,

(S. Bhengra)

Head Accountant.
G.E.L. Church, Ranchi.

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : Rev. C. B. AIND
UP-PRAMUKH ADHYAKSH : Rev. B. MINZ
SECRETARY : Rev. Dr. M. BAGE
TREASURER : Mr. C. A. TIRKEY

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 510

No. 438/69/KSS-7

Ranchi Dated 22 July '69.

To

Mr. Paul Lakhan Lal
Secretary B.C.C.
277 Anugrahpuri
Gaya.

Dear Mr. Lal,

With reference to your letter dated 23.3.69 regarding dues from the G.E.L. Church, the KSS Samiti in its meeting dt. 16-17 July '69 has made the following decision vide item 3(7) extract of which is appended below for your information and needful.

Item 3(7) B.C.C. Matters:-

Report was received from the Treasurer that under the present budgetary provisions it would be difficult to pay up the arrears for the period prior to 1968 as well as the remaining dues up to 1969.

Resolved that the BCC be informed that the KSS regrets that there was oversight of the additional amount that was fixed by the BCC to be paid by the GELC. and thus there was no provision in our budget and that under the present budgetary provisions already approved even for 1970 it would be really difficult to pay up the arrears.

Further resolved that the BCC be requested to condone the arrears due for the years 1964-69."

Yours Sincerely



Pramukh Adhyaksh,
GEL Church Ranchi.

cc: Hd. Acctt. ✓

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : Rev. C. B. AIND
UP-PRAMUKH ADHYAKSH : Rev. B. MINZ
SECRETARY : Rev. Dr. M. BAGE
TREASURER : Mr. C. A. TIRKEY

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 510

Ref.No. 168/69

Ranchi Dated the 11th June '69.

To

The Treasurer B.C.C.
Ranchi.

Dear Sir,

Sending you a cheque of an amount of Rs. 800/- (Rs. eight hundred) only, which is the membership fee contribution to Bihar Christian Council from G.E.L.Church in Chotanagpur & Assam for the year 1968 and 1969.

Referring to B.C.C's letter dated 23.3.68, in connection with the arrear of this contribution for the years 1964-67 @ Rs. 200/- per annum, the G.E.L.Church finds itself not in a position to pay the arrear. The Church knew its old rate of contribution of an amount of Rs. 400/- per annum and paid its contribution accordingly.

It has never been known by the Church about the existing rate of Rs. 600/- per annum on the basis of number of delegates and the amount per head; and so there have been no budgetary provision in the past tallying with this higher amount.

Hence, the Church will not be able to pay the arrears; and K.S.S. the Church's supreme body has not yet taken any decision for the present and future payment of B.C.C. contribution.

Encl. - (a) Cheque No 357689 dt 31.5.69
drawn on U.B. of India Ltd.
(b) Chalan No 5221.

Your's Faithfully,

c.c: Pramukh Adhyaksh
Treasurer, K.S.S.

Sence/

(S. Bhengra)
S. BHENGRA, ACCOUNTANT
G. E. L. CHURCH, RANCHI

GOSSNER EVANGELICAL LUTHERAN CHURCH

(Rgd. under Societies Registration Act XXI of 1860)

PRAMUKH ADHYAKSH : Rev. C. B. AIND
UP-PRAMUKH ADHYAKSH : Rev. B. MINZ
SECRETARY : Rev. Dr. M. BAGE
TREASURER : Mr. C. A. TIRKEY

7

HEAD OFFICE
G. E. L. Church, Ranchi
Bihar/India
Phone : 510

Ref. No. 10/69

Ranchi dated the 16th Jan. 69.

Rev. D.C. Gorai.

Secretary Bengal Christian Council.

Dear Sir,

Kindly receive a cheque of an amount of Rs. 155/- ^{which} is sent to you. This is membership fee to Bengal Christian Council from Gossner Evangelical Lutheran Church for the year 67-68.

Please send receipts

Yours faithfully,

(S. Bhengra)

Head Accountant.

Enc. (1) Cheque No. 357626.

(2) Chalan No. 5011.

(Copy)

3cc I-6

BIHAR CHRISTIAN COUNCIL

(Affiliated to National Christian Council of India)

Paul Lakhan Lal
Secretary.

277 Anugrahpuri,
Gaya, 25th May 1964

Rev. Paul G. Knies,
Mennonite Mission,
P.O. Chandwa
Dist. Palamu

Dear Paul,

LOAN FROM THE E.L.C. FUND : MANOHAR HORO :
Vill - Sarnatoli, P.O. Khunti (Ranchi)

Enclosed is an application for a loan of Rs. 500/- for poultry and gardening which was sanctioned by the BCC biennial 1963, but missed being recorded in the minutes. Subsequently, it was rectified in the Executive on 15.4.64. The party is being asked to execute the necessary bond for refund of the amount on stamped paper for Rs. 1/75 NP. On receipt of this bond, kindly remit the amount to the party through the Treasurer, G.E.L. Church, Ranchi. This relates to their Burju Elaka Economic Uplift Project. The amount is to be refunded by the party in 5 equal instalments beginning one year after the receipt of the amount of loan,

With all good wishes,

Yours sincerely,

Sd. Paul
(Paul Lakhan Lal)
Secretary.

C.C. to Mr. Manohar Horo for information with a request kindly to contact the convener ELC, Rev J.J.P. Tiga, for a copy of the bond to be executed and sent to Rev. Paul G. Knies.

c.c. to The Treasurer, E.E.L. Church, Ranchi for information.
C.c. to Rev. J.J.P. Tiga, Convener ELC, for information.

*Recd. a copy
2/5/64
J.P.*

2/134
26/5/64
2
BCC.

BIHAR CHRISTIAN COUNCIL

(AFFILIATED TO NATIONAL CHRISTIAN COUNCIL OF INDIA)

PAUL LAKHAN LALL
SECRETARY.

277, Anugrahpuri,
Gaya, 25th May 1964

/// OLD NAGMATIA HOUSE ///
GAUTAM, BUDHA ROAD,

Gaya 196

Rev Paul G. Kniss,
Mennonite Mission,
P.O. Chandwa
Dist. Palamu

Dear Paul,

LOAN FROM THE E.L.C. FUND : MANOHAR HORO :
Vill - Samatoli, P.O. Khunti (Ranchi)

Enclosed is an application for a loan of Rs.500/- for poultry and gardening which was sanctioned by the BCC biennial 1963, but missed being recorded in the minutes. Subsequently, it was rectified in the Executive on 15.4.64. The party is being asked to execute the necessary bond for refund of the amount on Stamped paper for Rs.1/75 NP. On receipt of this bond, kindly remit the amount to the party through the Treasurer, G.E.L.Church, Ranchi. This relates to their Burju Elaka Economic Uplift Project. The amount is to be refunded by the party in 5 equal instalments beginning one year after the receipt of the amount of loan,

With all good wishes,

Yours sincerely,

Paul
(Paul Lakhan Lall)
Secretary

c.c. to Mr. Manohar Horo for information with a request kindly to contact the Convener ELC, Rev J.J.P.Tiga, for a copy of the bond to be executed and sent to Rev Paul G. Kniss.

c.c. to The Treasurer, E.E.L.Church, Ranchi for information.
c.c. to Rev J.J.P.Tiga, Convener ELC, for information.

468/63

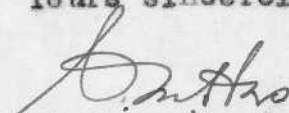
20.9. 1963

Rev. Hobert H. Howard,
Treasurer, Bihar Christian Council,
P.H. Church, Giridih,
Dist. Hazaribagh.

Dear Mr. Howard,

I am forwarding your letter of 17th Sept. to Rev. C.B. Aind, Treasurer asking him to take prompt action. But I do not think that he will receive the letter as he is leaving for Madras to attend the Conference of the N.C.C. from the 25th Sept. He will return to Rajgangpur on the 3rd October.

Yours sincerely,


Head Accountant ;
G.E.L. Church,
Ranchi.

25/9/63

P. H. Church
Giridih, Hazaribagh
Bihar
September 17, 1963

Mr. C. M. Horo
G. E. L. Church
Ranchi, Bihar

Dear Mr. Horo:

This is just a reminder that the B.C.C. affiliation fee is due and I would request you to send the Rs.400/- by return if possible. Since my books will have to be closed about September 30th, I would appreciate your immediate response.

Checks should be made to Treasurer, Bihar Christian Council.

Cordially yours

Robert H. Howard

Robert H. Howard

Memo No. 467/63 D- 20.9.63

*Copy forwarded to the Treasurer, Revd.
C.B. Anid, for immediate action.*

*C. M. Horo.
Head Accountant.*

अन्तर्देशीय पत्र
INLAND LETTER



Mr. C. M. Horo

G. E. L. Church

Ranchi, Bihar

पहला मोड़ First fold

तीसरा मोड़ Third fold

दूसरा मोड़ Second fold

भेजने वाले का नाम और पता :- Sender's name and address :-

H. H. Howard

Giridih, Hazaribagh Dist.

Bihar



यहाँ काट कर खोलिये To open cut here

V-6

379/62

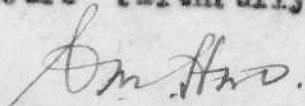
1 6.11.1962

The Treasurer,
Bihar Christian Council,
Giridih.

Sir,

Please refer to our letter no. 366/62 of Oct. 10, 1962. In that letter reminded you to kindly send the acknowledgment receipt of Rs. 400.00 sent to you by cheque no. 174201 on the United Bank of India Ltd; Ranchi. The required receipt has not been supplied to us. Will you please send it soon?

Yours faithfully,


Head Accountant,
G.E.L. Church, Ranchi.

~~XXXXXXXXXX~~

Copy to the Treasurer, G.E.L.C.

pdb 16/11/62

P-6

366/62

31.10.1962

Revd. Robert H. Howard,
Treasurer, Bihar Christian Council,
Giridih, Dt. Hazaribagh.

Dear Sir,

A cheque no. 174201 for Rs. 400.00 on the United Bank of India Ltd. Ranchi was sent to you on 15.9.62 from the G.E.L. Church, Ranchi on account of its affiliation fee for 1962. Our Pass Book shows that the cheque has been encashed on 27-9-62. As you have not returned the acknowledgment receipt no. 2252; it is requested that a receipt for the amount should kindly be supplied to us.

Yours faithfully,

B. M. H. Rao
Head Accountant,
G.E.L. Church, Ranchi.

Copy to Rev. C. B. Aind, Treasurer,
GELS, Rajgangpur.

pdb 31/10/62

79/62

23.2.1962

Rev. P.N. Das, Secretary,
Bengal Christian Council,
140 Dharamtala Street,
Calcutta -10

Dear Sir,

I am enclosing herewith cheque No. 156436 for
Rs. 145.00 on the United Bank of India Ltd., Ranchi in
your favour. Please acknowledge receipt of the amount
on a stamped receipt.

Yours Sincerely,

C. B. Das

Not App

Gossner Evangelical Lutheran Church

Treasurer : Rev. C. B. AIND
G. E. L. CHURCH RAI-GANGPUR
DT. SUNDARGARH (ORISSA)

Head Accountant : Mr. C. M. HORO
G. E. L. CHURCH
RANCHI (BIHAR)

Ref..... 63/ 62.....

Dated 12.2.1962

Rev. C.B.Aind, Treasurer,
G. E. L. Church in Chotanagpur and Assam,

Dear Mr. Aind,
Rev. P.N.Das, Secretary, Bengal Christian Council,
140 Bharanatala street, Calcutta - 10, has sent an appeal
to the churches and missions to pay contributions (affilia-
tion fees) for 1962 at the increased rate of Rs. 145.00
per representative per year. Please send a cheque for the
amount in his name.

Yours Sincerely,



Head Accountant,

P.D.Bage
12/2

Gossner Evangelical Lutheran Church

Treasurer : Rev. C. B. AIND
G. E. L. CHURCH RAJ-GANGPUR
DT. SUNDARGARH (ORISSA)

Head Accountant : Mr. C. M. HORO
G. E. L. CHURCH
RANCHI (BIHAR)

Ref. 69/62

Dated 20.3.1962

Sri N.K.Mundle, Treasurer,
Bengal Christian Council,
16 Elgin Road,
Calcutta -20.

Dear Mr.Mundle,

Please refer to your receipt No.317 d/-5.3.62,
acknowledging receipt for a sum of Rs.145.00 being
balance of affiliation fee for 1961-62 Rs.36.25
& part of affiliation for 1962-63 Rs 108.75

It is regretted that there was no balance due for
the year 1961-62 of the G.E.L.Church. The amount of Rs.
Rs.145/- is sent for Affiliation fee for 1962-63: acco-
ding to letter under Ref:30/BC-62 d/-Feb.8th,1962 of Rev.
P.N.Das, Secretary,Bengal Christian Council at the enhanced
rate passed by the Executive Committee.

In the chalan No.2122 d/- 23.2.62 Kendriye Salah-
kari Sabha of the G.E.L.Church in Chotanagpur and Assam,
Ranchi - it is mentioned unintentionally: Affiliation fee
for 1962 of the G.E.L.Church - Rs.145.00 . Please correct.

Yours Sincerely,

C.M.H.
Treasurer,
G.E.L.Church,Ranchi.

Copy to Rev.P.N.Das, Secretary,
Bengal Christian Council,
140 Dharamtala Street,
Calcutta-13. for information.