

The Sikh Gurdwaras Act, 1925

Punjab Act No. 8 of 1925

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Sum No. 20
Tilokewala (Sirs) Haryana

The Sikh Gurdwaras Act, 1925

Punjab Act No. 8 of 1925

Received the assent of the Governor-General on the 28th July, 1925, and was first published in the Punjab Gazette of the 7th August, 1925.

Legislative History

1.	Amended by Act 24 of 1925.
2.	Amended by Punjab Act 4 of 1926
3.	Amended by Act 13 of 1926
4.	Amended by Act 1 of 1927
5.	Amended by Act 3 of 1930
6.	Amended by Act 4 of 1932
7.	Amended in part by Govt. of India (Adaptation of Indian Laws) Order, 1937.
8.	Amended by Punjab Act 7 of 1938.
9.	Amended by Punjab Act 1 of 1941.
10.	Amended by Punjab Act 11 of 1944.
11.	Amended by India (Adaptation of Indian Laws) Order, 1947.
12.	Amended by East Punjab Act 44 of 1948.
13.	Amended by the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, (G.G.O. 40).
14.	Amended by East Punjab Act 32 of 1949.
15.	Amended by the Adaptation of Laws Order, 1950.
16.	Amended by the Adaptation of Laws (Third Amendment) Order, 1951.
17.	Amended by Punjab Act 26 of 1953.
18.	Amended by Punjab Act 27 of 1953.
19.	Amended by Punjab Act 25 of 1953.
20.	Amended by Punjab Act No. 42 of 1953.
21.	Amended by Punjab Act No. 44 of 1953.
22.	Amended by Punjab Act No. 53 of 1953.
23.	Amended by Punjab Act No. 5 of 1954.
24.	Amended by Punjab Act No. 11 of 1954.
25.	Amended by Punjab Act No. 25 of 1954.
26.	Amended by Punjab Act No. 37 of 1954.

27.	Amended by Punjab Act No. 22 of 1957.
28.	Amended by Punjab Act No. 1 of 1959.
29.	Amended by Punjab Act No. 10 of 1959.
30.	Amended by Punjab Act No. 10 of 1961.

An Act to provide for the better administration of certain Sikh Gurdwaras and the inquiries into matter connected therewith.

Preamble. - Whereas it is expedient to provide for the better administration of certain Sikh Gurdwaras and for inquiries into matters and settlement of disputes connected therewith, and whereas the previous sanction of the Governor-General has been obtained to the passing of this Act, it is hereby enacted as follows :-

Part 1

Chapter I

Preliminary

1. Short title, extent and commencement. - (1) This Act may be called the Sikh Gurdwaras Act, 1925.

[(2) It extends to the territories which, immediately before the 1st November, 1956, were comprised in the States of Punjab and Patiala and East Punjab States Union.]

(3) It shall come into force on such² date as the³ [State] Government may by notification appoint in this behalf⁴ and, in the extended territories, on the commencement of the Sikh Gurdwaras (Amendment) Act, 1959 (hereinafter referred to as the Amending Act.)]

(4) The Sikh Gurdwaras and Shrines, Act, 1922 [4 of 1922], is hereby repealed.

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✓ COMMENTARY

Statement objects and reasons. - "The present Sikh Gurdwaras and Shrines Bill is an effort to provide a legal procedure by which such gurdwaras and shrines as are, owing to their origin and habitual use, regarded by Sikhs as essentially places of Sikh worship, may be brought effectively and permanently under Sikh control and their administration reformed so as to make it consistent with the religious views of that community. The Sikh Gurdwaras and Shrines Act, 1922, which is to be repealed by the present Bill, failed to satisfy the aspirations of the Sikhs for various reasons. One, for instance, was that it did not establish permanent committees of management for Sikh Gurdwaras and Shrines. Nor did it provide for the speedy confirmation by judicial sanction of changes already introduced by the reforming party in the management of places of worship over which it had obtained effective control.

2. The present Bill provides a scheme of purely Sikh management, secured by statutory and legal sanction, for places of worship which are decided either by the legislature or by an independent tribunal set up for the purpose, or by an ordinary Court of law, to be in reality places of Sikh worship which should be managed by Sikhs.*

3. The procedure by which a gurdwara or shrine can be placed under such management is provided in Parts I and II of the Act. Part III describes and regulates the manner of management.

4. There are three ways in which, under the Bill, the provisions of part III may be made applicable to a particular gurdwara or shrine.

(1) Certain places of worship about which no substantial doubt exists are placed forthwith in Schedule I. For the application of Part III to one of these, all that is necessary is the speedy assertion of a claim on behalf of the shrine to the property alleged to belong to it. This assertion will be by petition to the local Government.

(2) Whether any place not included in Schedule I should or should not be placed for management under the provisions of part III will be determined, upon petition duly made by fifty worshippers within a prescribed period by a special independent tribunal, subject to an appeal to the High Court. The principles to be applied or not are laid down in the Bill, and upon a finding of certain facts the application of Part III will necessarily follow.

(3) The tribunal is to be appointed by the Local Government and its President will be a Judge of the High Court. It will not be permanent, and if recourse is not had to it to the local Government within the period prescribed, the only way in which the provisions of Part III can be applied to a place of worship will be by a suit of a special nature, similar to a suit under section 92 the Code of Civil Procedure, instituted in an ordinary Court of law. For such suits provision is made in Part II.

5. Besides prescribing the procedure required for the application of Part III to a place of worship, Part I includes provisions for compensating hereditary office-holders who have been removed from office after the 1st of January, 1920, or who may prefer to resign in consequence of the application of Part III to the gurdwaras or shrines with which they are connected.

6. Once a gurdwara or shrine has been placed for management under Part III the jurisdiction of the Courts in respect of matters relating to it will be curtailed in several directions so as to give the Central Board and Committees of management, set up under the provisions of that Part, a satisfactory measure of independent control. A temporary bar against procedure in the ordinary Courts is also provided pending adjudication by the tribunal of matter over which it is given jurisdiction. Where such matters are in dispute in pending suits they are to be transferred to the tribunal for settlement.

7. The scheme of management provided under Part III contemplates the constitution of a Central (Sikh) Board of Control consisting principally of elected members, and the formation of committees of management, describes their functions, invests them with special powers, lays down certain principles by which they are to be bound and provides for financial respon-

1. Substituted for the words "It extends to Punjab" by Punjab Act No. 1 of 1959 section 2(1).
2. This Act came into force on the 1st day of November, 1925, see notification No. 4288-S, dated 12th October, 1925, in the Punjab Gazette, 1925, Part I, page 712.
3. Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.
4. Added by Punjab Act No. 1 of 1959, Section 2(2).

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stibility and audit. It also provides for the appointment of a judicial commission, consisting of three Sikhs, by which certain disputes relating to the administration of places of worship declared or held by the tribunal to be Sikh Gurdwaras or Shrines are to be settled."

It was held by the Division Bench of the High Court that the purpose of the Act was to settle, not only pending disputes but all likely disputes in future and to have it determined whether the Gurdwara concerned or some other possible claimant was owner of the right claimed on behalf of the Gurdwara. *Amrajit Singh v. Shiromani Gurdwara Parbandhak Committee*, AIR 1936 Lahore 939 : 39 PLR 439.

Statement of Object and Reasons - Act 25 of 1953. - After the partition of the Punjab, the Shiromani Gurdwara Parbandhak Committee, constituted in the Joint Punjab was reconstituted under the India (Adaptation of Existing Indian Laws) Order, 1947. Subsequently, the seats on the Shiromani Gurdwara Parbandhak Committee were categorized into elected, nominated and co-opted seats, as vacancies on the Shiromani Gurdwara Parbandhak Committee shall be filled by election, nomination or co-option in the same manner as they had been filled in the preparation. Punjab, except in the case of vacancies relating to the constituencies included in Punjab (Pakistan) which shall be left unfilled. This was done by means of a notification issued on the 22nd March, 1949. Since the Shiromani Gurdwara Parbandhak Committee after partition was constituted under the provisions of the India (Adaptation of Existing Indian Laws) Order, 1947, it is necessary that Government should assume powers by ad hoc legislation in order to be able to fill vacancies on the Shiromani Gurdwara Parbandhak Committee in the manner described above. The bill accordingly designed to achieve that object.

Statement of Object and Reasons - Act 26 of 1953. - The Act provides for the election of the Executive Committee of the Board every year but it does not provide for any remedy against the Executive Committee if it ceases at any time to enjoy the confidence of the Board in general. It is considered undemocratic to allow the Executive Committee to continue even when a resolution of no confidence has been passed against it. The proposed amendment is designed to remedy this defect in the Act.

Statement of Object and Reasons - Act 27 of 1953. - Under section 113 of the Sikh Gurdwara Act, 1925, every sum received by the Board in connection with any fund is to be placed to the credit of the fund in a bank as the Board may in a general meeting direct. This does not leave any discretion with the Board to keep the money in any other manner. It is proposed to empower the Board to enable investment of such sums received by them in Government Securities or National Savings Certificates. The investments thus made will not only be safe but will also yield better income by way of interest.

Funds belonging to certain notified Sikh Gurdwaras now left in Pakistan are lying with the Board. These were deposited with it either as the managing body of the Gurdwaras mentioned in section 85 of the Sikh Gurdwaras Act or as the general controlling body of all the notified Gurdwaras; or else they were received and realised under the powers given under section 127-A of the said Act. There is, however, no provision in the Act as to how the same can be spent or used. Section 127-B is proposed to be added with a view to authorising the Board to use and allocate those funds in accordance with the provisions of that section.

Statement of Object and Reasons - Act 42 of 1953. - It is considered that questions regarding disqualification of members of committees and of the Board constituted under the Punjab

1. Punjab Gazette Extraordinary, dated 25th April 1925.
2. Published vide Punjab Gazette, Extraordinary, dated 24.3.1953, p. 370.
3. Published vide Punjab Gazette, Extraordinary, dated 14.4.1953, p. 480-81.
4. Published vide Punjab Gazette, Extraordinary, dated 24.3.1953, p. 366-67.

Sikh Gurdwaras Act should be decided by an independent authority. This Bill seeks to achieve this purpose by vesting powers, in this respect, in the Judicial Commission.

Statement of Object and Reasons - Act 44 of 1953. - As a result of the partition, out of 120 constituencies of the Shiromani Gurdwaras Parbandhak Committee, 43 constituencies were left in the Punjab (Pakistan) and the number of elected members was consequently reduced to 84, including 7 seats reserved for Sikh belonging of Mazhabi, Ramdasia and Kabirpanthi castes. Since the entire Sikh population on the other side of the border has moved to India and the majority of them have settled in the Punjab (India), it is necessary to determine afresh the number of elected members on the Shiromani Gurdwara Parbandhak Committee and the number of seats which should be reserved for Sikhs belonging to the Scheduled Castes recognised as such under the Constitution Act. Besides, in view of the constitutional changes by which the erstwhile Punjab States have ceased to have independent identity and have merged into the Pepsu Union, and in view of the present day democratic set up in the country, it is desirable to give up the nomination of members on the Shiromani Gurdwara Parbandhak Committee by the Rajpramukh of the new Pepsu Union provided in the Act. The amendment of sections 43 and 44 of the Act is designed to achieve these objects.

Amendments to other sections proposed in the Bill are of consequential nature.

Statement of Object and Reasons - Act 53 of 1953. - Section 85 of the Sikh Gurdwara Act, 1925, was amended in 1949 by which the Local Committees of Management for certain big Gurdwaras mentioned therein were abolished and the control of those Gurdwaras was vested in the Shiromani Gurdwara Parbandhak Committee which was declared to be the Committee of Management for such Gurdwaras. As a consequence of that amendment, several sections of the act, which obtain a mention of those Local Committees, have to be amended. It is also considered necessary to amend certain provisions of the Act in order to rectify some printing errors and to meet certain administrative difficulties which have been experienced in the working of the Act from time to time. This Bill is designed to achieve that object.

Statement of Object and Reasons - Act 5 of 1954. - As a result of partition, out of 120 constituencies of the Shiromani Gurdwara Parbandhak Committee, 43 constituencies were left in Punjab (Pakistan) and 77 constituencies, including 7 plural constituencies, came over to Punjab (India). The number of elected members on that Body after partition was consequently reduced to 84, including 7 the entire Sikh population to Mazhabi, Ramdasia or Kabirpanthi castes. As the entire Sikh population had migrated to India and the majority of them had settled in Punjab (India), Sections 43 and 44 of the Sikh Gurdwara Act, 1925, were amended in 1953 by which the number of elected members on the Shiromani Gurdwara Parbandhak Committee was increased to 132, including 15 seats reserved for Sikh belonging to any of the Scheduled Castes notified as such under Article 341 of the Constitution of India. In order to elect new members on the Shiromani Gurdwara Parbandhak Committee, it is necessary to delimit afresh the constituencies of that Body and to substitute the existing Schedule VI appended to the Sikh Gurdwara Act, 1925, by a new Schedule.

According to the existing law, the Gurdwara electoral rolls are to be prepared constituency-wise. Since it is proposed to hold fresh Gurdwara elections in July next and the new electoral rolls are to be published immediately, it is necessary to enforce the new constituencies from a retrospective date earlier than the date of publication of the rolls.

Statement of Object and Reasons - Act 11 of 1954. - Under the existing provisions of section 83 of the Sikh Gurdwara Act, 1925, the State Government "may at any time, when there

1. Published vide Punjab Gazette, Extraordinary, dated 23.2.1953.
2. Published vide Punjab Gazette, Extraordinary, dated 17.4.1953, p. 564.
3. Published vide Punjab Gazette, Extraordinary, dated 10.9.1953, p. 1541.
4. Published vide Punjab Gazette, Extraordinary, dated 26.2.1954, p. 110.

is no proceeding pending before the Commission, dissolve the Commission". So that the State Government can dissolve the Judicial Commission only when there is no proceeding pending before it and as long as there are any proceeding pending before the Commission, it cannot be dissolved.

As fresh cases are instituted in the Court of the Judicial Commission from time to time, the effect of the existing provision of the Act is that a Commission once constituted is more or less perpetuated. In the interest of the efficient working of the Judicial Commission and in order to remedy a possible awkward situation in which the life of a Tribunal may get very unnecessarily prolonged, it is, therefore, desirable that there should be a provision in the Act empowering the State Government to remove any member of the Commission after he has served on it for a specified period, where circumstances may so require. Hence clause (iv) to section 79 is added.

Statement of Object and Reasons - Act 25 of 1954. - In order to hold the Gurdwaras Elections on the pattern of Assembly/Parliamentary elections, it is considered necessary to amend the Sikh Gurdwaras Act, 1925, for the purpose of adoption of electoral offences mentioned in Chapter III of Part VII of the Representation of the People Act, 1951, for the said elections. This Bill is designed to achieve that object.

Statement of Object and Reasons - Act 37 of 1954. - Schedule IV of the Sikh Gurdwaras Act, 1925, was substituted by Punjab Act No. V of 1954, Columns (4) and (5) of the Schedule were subsequently found to be in conflict with the provisions of Section 44(2) of the Sikh Gurdwaras Act, as they restricted the powers of the State Government under this section. Besides, certain alteration had to be made in the extent of constituencies Nos. 73, 75, 84 and 89 of the Schedule without preparing the electoral rolls of those constituencies afresh and republishing the same. This object was achieved through the Sikh Gurdwaras (Amendment) Ordinance, 1954, promulgated on the 6th September 1954. This bill is designed to replace the said Ordinance.

Statement of Object and Reasons - Act 22 of 1957. - The Election Commission, India, has pointed out that the designation "Election Commissioner" has a precise technical meaning under the Constitution and such an officer can be appointed only by the President of India under Article 324 of the Constitution. The adoption of that designation for the officer conducting elections under the Sikh Gurdwaras Act, 1925, thus is likely to cause confusion and misunderstanding. The Commission has, therefore, desired that the designation "Election Commissioner" occurring in the Sikh Gurdwaras Act should be altered to some other appropriate designation. This bill is designed to secure the said alteration.

Statement of Object and Reasons - Act 1 of 1959. - Unlike Punjab where the Sikh Gurdwaras Act, 1925, was in force, there was no legislation governing the administration of the Gurdwaras in the State of Pepsu. Accordingly, after the integration of Punjab and Pepsu, a Committee consisting of certain M.L.A.s and M.L.C.s was constituted to advise whether the Sikh Gurdwaras Act, 1925, should be extended to the territories of the erstwhile Pepsu State, and if so, what amendments should be made in the Act with a view particularly to the management of the more important Gurdwaras and the constitution of the new Shiromani Gurdwara Parbandhak Committee. The Advisory Committee has recommended that the provisions of the Sikh Gurdwaras Act, 1925, with suitable amendments as suggested by it, should be extended to the territories of the erstwhile Pepsu State. This Bill is designed to give effect to those recommendations.

1. Published vide Punjab Gazette, Extraordinary, dated 16.2.1954, p. 76.
2. Published vide Punjab Gazette, Extraordinary, dated 1.11.1954, p. 848.
3. Published vide Punjab Gazette, Extraordinary, dated 2.11.1954, p. 858.
4. Published vide Punjab Gazette, Extraordinary, dated 22.5.1957, p. 692.
5. Published vide Punjab Gazette, Extraordinary, dated 28.3.1958, p. 725.

Statement of Object and Reasons - Act 10 of 1959. - While section 87 of the Sikh Gurdwaras Act, 1925, as amended by the Sikh Gurdwaras (Amendment) Act, No. 1 of 1959, provides that every committee of Gurdwaras, whose annual monetary income exceeds Rs. 3,000, shall consist of four elected members and one member nominated by the Board, there is no provision in the Act regarding the formation of constituencies for the election of the members or the qualifications of the persons to be elected as members and of the electors. It is necessary to provide for these matters in order to elect the members of such committees. The description of certain Gurdwaras included in Schedule I to the Act also require minor corrections. This Bill is designed to achieve these objects.



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Statement of Object and Reasons - Act 10 of 1961. - The description of certain Gurdwaras and revenue estates etc., included in Schedule I of the parent Act by Schedule 'A' appended to the Sikh Gurdwaras (Amendment) Act No. 1 of 1959, requires minor corrections. This Bill is designed to achieve this object. Since certain actions in respect of the Gurdwaras have been taken under their correct description it is necessary to give retrospective effect.

Gurdwaras Act extends to the territories which, immediately before re-organisation comprised of Punjab and PERSU. - The Sikh Gurdwaras Act, 1925, by virtue of sub-section (2) of Section 1 extends to the territories which, immediately before the 1st November, 1956, were comprised in the States of Punjab and Patiala and East Punjab States Union. The Act of 1925 was to come into force on such date as the State Government was to issue notification on this behalf. The notification as such was issued on November 1, 1925. Consequently, all the territories dealt with in Part II of the Reorganisation Act of 1966 were comprised in the State of Punjab and Patiala and East Punjab States Union before the State of Punjab was reorganised in 1966. Inasmuch as immediate transfer of territories and formation of new States and Union Territory of Chandigarh, would have had consequences insofar as existing laws were concerned, legal and miscellaneous provisions came to be framed by virtue of Sections 86 to 97 in the Act of 1966. The provisions of Part II, are not to be deemed to have effected any change in the territories to which any law in force immediately before the appointed day, extended or applied, and territorial references in any such law to the State of Punjab, until otherwise provided by a competent legislature or other competent authority has to be construed as meaning the territories within that State immediately before the appointed day, is what Section 88 ordains. On the date of language employed in Section 88, it is conceded that all existing laws as on November 1, 1966, when State of Punjab was reorganised, had a continued application in the State of Haryana, U.T., Chandigarh and the transferred territories of Himachal Pradesh. It is because of Section 88 of the Act of 1966 that the Punjab Acts, like, Punjab Security of Land Tenures Act, Punjab Land Revenue Act, East Punjab Rent Restriction Act, Punjab Consolidation Act and several others continued to apply in all the reorganised States and U.T., Chandigarh.

Object. - The Sikh Gurdwaras Act, 1925 was enacted with the object of providing a legal procedure by which such Gurdwaras and Shrires as are, owing to their origin and habitual use, regarded by Sikhs as essentially places of Sikh worship, may be brought effectively and permanently under Sikh control and their administration reformed so as to make it consistent with the religious views of that community.

From the objects and reasons of the Act of 1925 and the scheme thereof, it is apparent that the Act primarily came into existence for effective and better management of Sikh Gurdwaras under the Sikh control to make it consistent with the religious views of that community. The statement of objects and reasons of the Act would reveal that the Act is to provide a legal procedure by which such Gurdwaras and Shrires, which, owing to their origin and habitual use,

1. Published vide Punjab Gazette, Extraordinary, dated 30.3.1954, p. 4684.
2. Published vide Punjab Gazette, Extraordinary, dated 24.10.1960, p. 1991.
3. Keshmir Singh v. Union of India, 2003(2) RCR(Civil) 501 (P&T) 171.
4. Shiromani Gurdwara Parbandhak Committee v. Mohan Lachman Dass (I) through Irs. 2002(4) RCR(Civil) 281 (SC).

104. Resignation of president and members of committee. - (1) A member of a committee other than the president may resign his office by giving notice to the president and a president may resign his office by giving notice to the committee [and by informing the Board of his resignation.]

(2) The resignation shall take effect in the case of a member from the date of its acceptance by the president, and in the case of a president from the date of its acceptance by the committee.

²(3) If the resignation of a member is accepted by the President he shall immediately inform the Board about such acceptance to enable the Board to fill the vacancy caused thereby.

(4) As soon as may be after the constitution of the Committee or the office of the President falling vacant, the Board shall call a meeting of the committee to elect the office-bearers or to fill the vacancy of the President as the case may be.]

³**104-A. Servants of the Committee, their appointment and punishment.** - The Committee may appoint such servants as it may deem necessary for the due performance of its duties, and may, from time to time determine the number, designations, grades and scale of salary, or other remuneration of such servants, and may at any time for good cause fine, reduce, suspend or remove any servant.]

⁴**105. Exclusion of Board acting as committee from operation of this chapter.** - The Committee constituted under the provisions of section 85 shall not be affected by any other provision of this Chapter.]

Chapter IX

Finances

106. Object on which the funds of a gurdwara may be spent. - (1) Subject to the provisions of this Act, all properties and income of a Notified Sikh Gurdwara shall be used, in the first place, for the maintenance or improvement of the gurdwara; for the maintenance of religious worship and the performance and conduct of religious and charitable duties, ceremonies and

1. Added by Punjab Act I of 1959, Section 33(a).

2. Added by Punjab Act I of 1959, Section 33(b).

3. Added by Punjab Act 53 of 1953, Section 18.

4. Substituted by Punjab Act 53 of 1953, Section 19.

observances connected therewith; for the payment of allowances or salaries of dependents, officers and servants thereof; for the fulfilment of the objects of the endowments thereof; for the maintenance of the *langar*; for such religious, charitable or educational purposes as the committee may consider necessary in connection therewith or for the discharge of any obligations legally incurred.


(2) When after providing for the purposes specified in sub-section (1) there remains or appears likely to remain any surplus sum or any income not required for any such purposes, the committee may, by resolution passed by not less than two-thirds of its members propose to allocate a part of the whole of such surplus sum or income to a particular religious, educational or charitable purpose [for any purpose which promotes social welfare] and may, if the Board by writing sanctions such proposal, act in accordance therewith, provided that any proposal so sanctioned to devote to such purpose income accruing during a period of more than three years at any time not sooner than three years after the proposal was sanctioned be rescinded or varied by a subsequent resolution of the committee passed in like manner.

(3) Notwithstanding anything contained in sub-section (2) when it appears to be Board that after providing for the purposes specified in sub-section (1) there remains or is likely to remain any surplus sum or income not required for any such purposes, and the committee is not willing to devote such surplus sum or income to other purposes, the Board may apply to the Commission for an order allowing the Board to devote the whole or part of such surplus sum or income to a particular and specified religious, educational or other charitable purpose [or any purpose which promotes social welfare.]

(4) When application has been made in accordance with the provision of sub-section (3) the Commission may, after hearing the objection, if any, of the committee or of any person having interest in the gurdwara concerned if it is satisfied that the application is reasonable, determine what portion if any of such surplus sum or income shall be retained as a reserve fund for the gurdwara concerned and direct the remainder of the surplus sum or income to be devoted to any such religious, educational and charitable purpose as it may deem proper, and the Commission may, from time to time, on the application of the Board or of the committee or of a person having interest in the gurdwara concerned, rescind or vary any order passed under the provisions of this sub-section.

(5) A Committee or the Board if it is aggrieved by an order passed under sub-section (4) may, not later than ninety days after the passing of the order, appeal to the High Court and the High Court may confirm the order or pass any such

1. Inserted by Punjab Act No. I of 1959, Section 34.

2. Inserted by Punjab Act No. I of 1959, Section 34.

order as the Commission might have passed instead of the order appealed against.

¹[(6) Nothing contained in sub-sections (2), (3), (4) and (5) shall apply to the Board when acting as a Committee of Management under section 85 of this Act. In the case of such a committee when after providing for the purposes specified in sub-section (1) there remains or appears likely to remain any surplus sum or any income not required for such purposes, the committee may by a resolution passed by not less than two-thirds of the members present in the meeting; provided that the meeting is attended by not less than one-half of the total members constituting the committee, utilize or allocate a part or the whole of such surplus sum or income of any particular gurdwara under its management to a particular religious, educational, charitable or industrial purpose :]

Provided further that an allocation so made to devote to such purpose income accruing during a period of more than three years may at any time not sooner than three years after the allocation was made be rescinded or varied by a subsequent resolution of the committee passed in the like manner.]

²[106-A. Utilization of surplus income. - Any surplus sum or any income of a notified Sikh Gurdwara not required immediately for purposes mentioned in sub-section (1) of Section 106 may be placed to the credit of the Committee in such Bank as approved, generally by the Board in general meeting or be invested in one or more Government securities or National Saving Certificates or in purchasing immovable property for Gurdwaras under its management.]

107. Annual contribution to Board. - (1) Every committee shall pay annually to the Board for the purpose of meeting the lawful expenses of the Board a contribution in money out to the income of the gurdwara or gurdwaras under its management.

³[(2) The proportion which such contribution shall bear to the annual income of a gurdwara shall be fixed for each gurdwara by the Board : provided that it shall not exceed one-tenth of such income.]

⁴[(3) The Board shall be competent to reduce the amount of contribution due to the Board from any committee or gurdwara in any year for special reasons. Further the Board, shall have power to prescribe the limit or annual

income of the gurdwara or gurdwaras which may be totally exempted from making the contribution payable to the Board under the provisions of this section.]

108. Formation of General Board Fund. - (1) The Board shall establish and maintain a fund to be called the General Board Fund, and there shall be added to the credit thereof the following sums namely :-

¹(i) all the annual contributions paid to the Board under the provisions of section 107;

²(ii) all the fees for copies of accounts and of entries in registers levied by the Board under the provisions of sub-section (2) of section 114 and sub-section (8) of Section 137.

³(2) [The Board shall also have power to add to the credit of the General Board Fund the contributions other than those specified in sub-section (1) shall be placed to the credit of the General Board Fund.]

¹[(3) The General Board Fund shall be applied solely to the payment of expenses lawfully incurred by the Board in the exercise of its powers under the provisions of this Act, towards the discharge of obligations legally incurred and towards the maintenance, protection and support of such historical gurdwaras which in the opinion of the Board cannot be maintained, protected or provided for otherwise, provided that if after paying such expenses and discharging such obligations and affording such protection any surplus sum remains, such surplus sum, [may be spent by the Board on any religious or charitable purposes or any other purpose which promotes social welfare] and on such non-political purposes as are connected with the general uplift and welfare of the Panth as the Board may deem fit.]

⁴(4) No part of the General Board Fund shall be expended upon the administration of any trust fund described in section 111 or section 112, or upon the object of any such trust fund except in so far as such expenditure may be permissible under the provisions of sub-section (3).

✓ COMMENTARY

Investment of General Board Fund. - The custodians of the General Board Fund can advance loans and make investments. But when a loan is granted or an investment made by a prudent man of business the repayment of the loan or realisation of the investment must be a contingency which is constantly kept in view. Where while making such advances to the Parchar Fund exceeding the amount allowed by the Act, to meet the future needs of the Parchar Fund or pay off expenses already incurred, the reasonable possibilities of the return of the advances so made or as to the time and mode of its repayment is not kept present in the minds.

1. Substituted for the old section by Punjab Act 11 of 1944, Section 36.
2. Substituted for the words "up to the amount of twenty thousand rupees in any year, may be spent by the Board on any religious, charitable, education or industrial purposes" by Punjab Act No. 1 of 1959, Section 36.

1. Added by Punjab Act 11 of 1944, Section 33.
2. Inserted by Punjab Act No. 1 of 1959, Section 35.
3. Substituted for the old sub-section by Punjab Act 11 of 1944, Section 34.
4. Added by Punjab Act 11 of 1994, Section 35.

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Sikh Gurdwara Act, 1925

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