

## **INCOME TAX RULES, 1922**

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## **INCOME TAX RULES, 1922**

In exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922 (11 of 1922), the Board of Inland Revenue has made the following rules, namely :

**1.** . :-

These rules may be called the Indian Income-tax Rules. 1922.

**2.** . :-

Any firm constituted under an instrument of partnership specifying the individual shares of the partners may, for the purposes of clause (14) of section 2 of the Indian Income-tax Act, 1922 (hereinafter in these rules referred to as the Act), register with the Income-tax Officer the particulars contained in the said instrument on application in this behalf made by the partners or by any of them on or before the date on which a return is due under sub-section (2 ) of section 22 of the Act.

**3.** . :-

The application referred to in rule 2 shall be made in the form annexed to this rule and shall be accompanied by the original instrument of partnership under which the firm is constituted together with a copy thereof: provided that if the Income-tax Officer is satisfied that for some sufficient reason the original instrument cannot conveniently be produced, he may accept a copy of it certified in writing by one of the partners to be a correct copy, and in such a case the application shall be accompanied by a duplicate copy.

**4.** . :-

(1) On the production of the original instrument of partnership or on the acceptance by the Income-tax Officer of a certified copy thereof the Income-tax Officer shall enter in writing at the foot of the instrument or copy, as the case may be, the following certificate, namely - "This instrument of partnership (or this certified copy of an instrument of partnership) has this day been registered with me, the Income-tax Officer for in the province of under clause (14) of section 2 of the Indian Income-tax Act, 1922. This certificate of registration has effect from the day of April 19 \."

(2) The certificate shall be signed and dated by the Income-tax Officer who shall thereupon return to the applicant the instrument of partnership or the certified copy thereof, as the case may be,

and shall retain the copy or duplicate copy thereof.

**5. . :-**

The certificate of registration granted under rule 4 shall have effect from the date of registration.

**6. . :-**

A certificate of registration granted under rule 4 shall have effect up to the end of the financial year in which it is granted, but shall be renewed by the Income-tax Officer from year to year on application made to him in that behalf on or before the date on which the return under sub-section (2) of section 22 of the Act is due, -and accompanied by a certificate signed by one of the partners of the firm that the constitution of the firm as specified in the instrument of partnership remains unaltered.

**7. . :-**

Under section 9(1)(vi) of the Act, the sum to be allowed in respect of collection charges shall not exceed 6 percent of the annual value of the property.

**8. . :-**

An allowance under section 10(2)(vi) of the Act in respect of depreciation of buildings, machinery, plant or furniture shall be made in accordance with the following statement : 5. Electric tramways Permanent-way. The life of the permanent-way is to be taken as 12, 14 or 16 years according to the traffic thereon The classification is to be based on the average car mileage per mile of track per annum of the financial year preceding the year of assessment, viz.: (1) Not exceeding 50,000 car miles per mile of track 16 years. (2) Over 50,000 and not exceeding 75,000 car miles per mile of track 14 years. (3) Over 75,000 and not exceeding 125,000 car miles per mile of track 12 years. (4) Over 125,000 car miles per mile of track Special consideration. Where there are special circumstances, such as exceptional gradients and the compulsory use of wood paving, etc., tending to show that the car mileage does not fairly represent the wear and tear of the track, each such case is entitled to special consideration. Cost of renewals including setts or other paving but excluding concrete foundations should be taken, at Rs. 60,000 per mile of single track until the general renewal of the track takes place and the allowance for depreciation should be computed at such a sum per annum as will, in the aggregate over the determined life of the permanent-way, be equal to the cost of renewal as above fixed. Actual

expenditure on repairs and maintenance should be charged as working expenses as and when incurred. Cars and other Rolling Stock. All maintenance of car bodies should be charged direct to revenue. Depreciation on the cost of car tracks and electrical motors should be allowed at 7 per cent. per annum. General Plant, Machinery and Tools All other plant and machinery, machine tools (as distinct from loose tools, etc., which are renewals out of revenue year by year) should be bulked together and depreciation allowed thereon at the rate of 5 per cent. per annum in addition to the cost of repairs.

**9. . :-**

For the purpose of obtaining an allowance for depreciation under proviso (a) to section 10(2)(vi) of the Act, the assessee shall furnish particulars to the Income-tax Officer in the following form :  
I----- declare that to the best of my information and belief the buildings, machinery, plant and furniture described in column I of the above statement were the property of during the year ended and that the particulars entered in the statement are correct and complete. Place - Signature - - Date - - Designation - -

**10. . :-**

All sums deducted in accordance with the provisions of section 18 of the Act shall be paid by the person making the deduction to the credit of the Government of India on the same day as the deduction is made in the case of deduction by or on behalf of Government, and within one week from the date of such deduction in all other cases :

Provided that the Income-tax Officer may, in special cases; and with the approval of the Assistant Commissioner, permit a local authority, company, public body or association, or a private employer to pay the income-tax deducted from salaries quarterly on June 15th, September 15th, December 15th, and March 15th.

**11. . :-**

In the case of income chargeable under the head 'Salaries,' where deduction is not made by or on behalf of Government, the person paying the salary shall pay to the credit of the Government of India by remitting the amount to the Income-tax Officer concerned or to such officer as he may direct and shall send therewith a statement showing the name of the employe from whose salary the tax has been deducted, the period for which the salary has been paid, the gross amount. of the salary, the deduction for a provident fund or

insurance premia, and the amount of tax deducted.

**12. . :-**

In the case of income chargeable under the head 'Interest on securities,' where the deduction is not made by or on behalf of Government, the person responsible for paying the interest shall pay to the credit of the Government of India by remitting the amount to the Income-tax Officer concerned or to such officer as he may direct with a statement showing the following particulars:

- (i) Description of securities.
- (ii) Numbers of securities.
- (iii) Dates of securities.
- (iv) Amounts of securities.
- (v) Period for which interest is drawn.
- (vi) Amount of interest, and
- (vii) Amount of tax.

**13. . :-**

The certificate to be furnished under section 18(9) of the Act shall be in the following form: Draft No. (1)-----  
----- Certified that Rs -----being income-tax at the rate of pies per rupee has been deducted by draft of this date from Rs. -----being the amount of interest for Rs. - ----- on(2) for Rs. ----- standing in the name for Rs. ----- of-----  
----- 192 . Superintendent or Principal Officer. \ \ \To be signed by claimant. I hereby declare that the securities on which interest as above specified has been received were my own property and were in the possession of -----  
----- at the time when income-tax was deducted. \ \ \ \ \Signature ----- \ \ \ \ \Date ----- (N.B. The securities to be produced when required in support of any claim.)

**14. . :-**

The certificate to be furnished by the principal officer of a company under section 20 shall be in the following form : \ (Name of Company) ----- \ (Address of Company) ----- \ \ \ \ \Date - WARRANT -for Rs.-----, being dividend (1) of per cent. for the (2)----- ending on the -----day of ----- 19-- , (3)-----

---- on (4)----- shares in this company, registered in the name of----- . This dividend was declared at the ----- (5)----- -- meeting held on the (6)-----192 . I/We here by certify that income-tax on the profits and gains entered date of the company, of which this dividend forms a part, has been, or will be, duly paid by me/us to the Government of India. \ \ \ \ \ \ \ \ \Signature ----- \ \ \ \ \ \ \ \Office ----- (To be signed by the claimant.) I hereby certify that the dividend above mentioned relates to shares which were my own property at the time when the dividend was declared and were in the possession of Signature -----  
----- Date -----

1. Or Dividend and bonus.
2. Year or half year, as the case may be.
3. Here enter whether free of income-tax or not.
4. Here enter number and description of shares.
5. Here specify number and nature of meeting.
6. Here enter date.

**15. :-**

The returns for Government officers under section 21 of the Act shall be prepared and submitted to the Income-tax Officer by:

(a) Civil Audit Officers for all gazetted officers and others who draw their pay from audit offices on separate bills; and also for all pensioners who draw their pensions from audit offices.

(b) Treasury Officers for all gazetted officers and others who draw their pay from treasuries on separate bills; and also for all pensioners who draw their pensions from treasuries.

(c) Heads of Civil or Military offices for all non-gazetted officers whose pay is drawn on establishment bills.

(d) Forest disbursing officers and Public Works Department disbursing officers in cases where direct payment from treasuries is not made, for themselves and their establishments.

(e) Head post masters for themselves and their establishments; Heads of telegraph offices (other than combined post and telegraph offices) for themselves and their establishments; Superintendents of Telegraphs for themselves and their establishments.

(f) Controllers of Military Accounts (including Divisional Military

Supply, Marine, Field and War Controllers) for all Gazetted military officers under their audit.

(g) Disbursing officers in the Military Works Department for themselves and their establishments.

(h) Chief Examiners of Accounts or Chief Auditors of Railways concerned for all railway employees under their audit.

**16. . :-**

The minimum income under the head "Salaries" referred to in section 21 (a) , shall be Rs. 1,600 per annum.

**17. . :-**

The return to be delivered to the Income-tax Officer under section 21 of the Act shall be in the following form: I certify that the above statement contains a complete list of the total amounts paid by ----  
-----to all persons who were receiving income on the 31st day of March 19 ---at the rate of Rs. 1,600 per annum., or have received during the year ended on that day not less than Rs. 1,600, in respect of salary, wages, annuity, pension, gratuity, fees, commissions, perquisites, or profits in lieu of or in addition to salary or wages, and that all the particulars stated are correct. Signature of \_\_\_\_\_ person \_\_\_\_\_ by whom the return is delivered. Date\_\_\_\_\_

**18. . :-**

The return of total income of companies required under section 22 {1) shall be in the following-form and shall be accompanied by a copy of the profit and loss account referred to therein: If the company owns any property not occupied for the purposes of the business a statement in the form prescribed in Schedule A to rule 19 should be attached with particulars of the credit and debit on account of such property entered in the accounts. Declaration. I, the -----[Secretary. etc. (see section 2 (12) of the Act)] of the----- (name of Company) declare that the information against each head in this return is correctly given as shown in the books of the Company as also in the accounts which have been duly audited by the auditors of the Company and which have been adopted by the shareholders of the Company. \ \ \ \ \ \ (Signature) ----- \ \ \ \ \ \ (Designation) ----- \ Dated -----19

**19. . :-**

The return of total income for individuals, firms and Hindu-

undivided families required under section 22 (g) shall be in the following form : - Statement of total income during the previous year. I declare that to the best of my knowledge and belief the information given in the above statement is correct and complete, that the amounts of income shown are truly stated and relate to the year ended - and that no other income accrued or arose or was received by me/the firm during the said year and that I/ the firm have no other sources of income. \ \ \ \ \ \Signature -----  
\Date----- N.B. (a) Income accruing to you outside British India received in British India it liable to taxation, and must be entered by you in the form. (b) All income from whatever source derived must be entered in the form, including income received by you as a partner of a firm. Note 1. In column 2 should be shown the gross amount of salary and not the net amount after deductions on account of income-tax, provident funds, etc. Note 2. " Interest on securities " means the interest on promissory notes or bonds issued by the Government of India or a local Government, or the interest on debentures or other securities for money issued by or on behalf of a local authority or Company. Where income-tax has been deducted from the interest, or where the interest has been paid income-tax free, the amount of tax so deducted or paid should be added to the amount of interest actually received, and the gross amount so arrived at should be entered in column 2 of the statement. The term " interest on securities " does not include interest on fixed deposits or mortgages or other loans, which have to be shown under heading 8. The interest on securities of the Government of India or of local Governments declared to be income-tax free should be shown under head 3. Those which are not declared to be income-tax free should be included under this head. Entries under this head must be supported by the certificate issued by the person or Company paying the interest under section 18 (8) of the Act. Note 3. (a) The income-tax payable on the interest receivable on a security of a Local Government issued income-tax free is payable by the Local Government and not by the holder of the security. (b) Only the interest on securities of the Government of India or of a Local Government declared to be income-tax free should be entered against this head. Such interest will not be charged to income-tax, but it must be included in the statement of total income in order to ascertain the rate of income-tax chargeable on other income. It is chargeable to super-tax. (c) Particulars of any interest on securities issued by other authorities and stated to be free of income-tax should be entered against head



2, as income-tax on such interest is actually paid by these authorities on behalf of the recipients. Note 4. The tax is payable under this head in respect of the bond fide annual value of any buildings or lands appurtenant thereto of which you are the owner, other than such portions of such buildings and lands as you may occupy for the purpose of your business.

DEDUCTIONS \ Note 5.(a) Where you keep your accounts on the mercantile accountancy or book profits system, you must file return in the following form: income, profits or gains from business, trade, commerce. \ \ \ (Signature of the person making the return). -----  
-- \ \ \ \ \ \ \ (Date)----- 192 . (b) Where you do not keep your accounts in such a form, you must file a statement showing how you arrive at the taxable profits, i.e., showing details of the gross receipts and of the expenditure you propose to set against those receipts. No deductions are permissible on account of (i) Property owned and occupied by the owner of a business for the purposes of a business; (ii) Additions to or alterations, extensions, or improvements of any of the assets of the business; (iii) Interest on the capital of the proprietors or partners of the business; (iv) Bad debts not actually written off in the accounts; (v) Losses sustained in previous years; (vi) Reserves of any kind; (vii) Sums paid on account of the income-tax or super-tax or any tax levied by a local authority other than local rates or municipal taxes in respect of the portion of the premises used for the purpose of the business; (viii) Any expenditure of the nature of charity or a present; (ix) Any expenditure of the nature of capital; (x) Any loss recoverable under an insurance or a contract of indemnity; (xi) Depreciation of any kind other than that specified in the Act; (xii) Drawings or salaries of the proprietors or the partners; (xiii) Private or personal expenses of the assessee; (xiv) Any expenditure of any kind which is not incurred solely for the purpose of earning the profits. If you have included any such sums in your expenditure in your books, you must exclude them from the expenditure permissible for the purpose of arriving at your taxable profits. Note 6. The income, profits or gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of such profession or vocation, provided that no allowance is made on account of any of your personal expenses. Professional fees received by you in any part of India (whether within British India or not) must be included by you in your receipts. Note 7. Income-tax chargeable on the profits of companies is paid by the companies, so that the dividends which

share-holders receive represent the net amount remaining after income-tax has been paid. The amount of income-tax paid upon these dividends, even if the dividends are stated to be income-tax free, should be added to the amount of the dividends actually received, and the gross amount arrived at should be entered in column 2 of the statement. If the rate of tax applicable to your total income is less than the rate at which tax has been paid upon your dividends, you may, by attaching the company's certificate received with the dividends, have the excess collected on your dividends from the company set against the tax payable by you on your other income instead of having to apply separately for a refund. Note 8. Agricultural income from land not paying land revenue or local rates to an authority in British India should be included under this head. Note 9. Deductions from total income can only be made for insurance premia in respect of insurance on your own life or on the life of your wife, or in respect of a contract for a deferred annuity on your own life or on the life of your wife. No deduction is permissible in the case of any other form of insurance except in the case of Hindu undivided families where deductions are permissible on account of premia paid in respect of insurance on the life of any male member of the family or of his wife. The original receipt or the certificate of the insurance company to which the premium was paid must be attached to the return.

**20. . :-**

The Notice of Demand under section 29 shall be in the following form: NOTICE OF DEMAND UNDER SECTION 29 OF THE INCOME-TAX ACT, 1922. To -----  
-----

1. You have been assessed for the current year to income-tax amounting to Rs. [in addition to which a penalty of Rs.-----  
----- has been imposed], as shown in the copy of the assessment form sent herewith.
2. You have also been assessed to super-tax amounting to Rs.
3. You are required to pay the amount of Rs. on or before the-----  
-----to-----at----- when you will be granted a receipt.
4. If you do not pay the tax on or before the date specified above, you will be liable to a penalty which may be as great as the tax due from you.

5. If you are dissatisfied with your assessment you may present an appeal under sub-section (1) of section 30 of the Indian Income-tax Act, 1922. to the Assistant Commissioner of Income-tax at (or the Collector of the district) within 30 days from the receipt of this notice, on a petition duly stamped in the form prescribed under sub-section (3) of section 30 and verified as laid down in that form. \ \ \ \ \Or The assessment has been made under sub-section (4) of section 23 of the Indian Income-tax Act, 1922, because you failed to make a return of your income under section 22 / to comply with a notice under sub-section (2) of section 23 and no appeal lies. But if you were prevented by sufficient cause from making the return or did not receive the notice(s) afore- said; or had not a reasonable opportunity to comply, or were prevented by sufficient ca,use from complying, with the terms of the notice(s), you may apply to me, under section 27 , to cancel the assessment and proceed to make a fresh assessment.

6. The appropriate chalan should be sent along with the amount paid. Should you lose the chalans attached to this notice of demand, it will be necessary for you to apply to the Income-tax Officer for copies of fresh chalans. \ \ \ \ \ \ \Dated-----  
 ---19 . \ \ \ \ \ \ \Income-tax Officer. \ \ (Place)-----  
 - Note. The superfluous words in paragraph 5 should be deleted.

ASSESSMENT FORM. ASSESSMENT FOR 1922. DistrictName of assessee Address FOR USE IN 1922-23 ONLY. \adjustment for year 1921-22 and net demand.

**21. . :-**

An appeal under section 30 (3) shall be in the following form: \ \Form of appeal. To \The Assistant Commissioner of \The-----  
 -----day of-----19 . The petition of-----  
 -----of----- sheweth as follows : -

1. Under the Indian Income-tax Act, 1922, your petitioner has been assessed on the sum of Rs. for the year commencing the 1st day of April 19 . The notice of demand attached hereto was served upon him on
2. Your petitioner's income accruing and arising or received for the year ending the day of 19 amounted to Rs.
3. Such income and profits actually accrued or arose or were received during the period of months and days.

4. During the said year your petitioner had no other income or profits.

5. Your petitioner has made a return of his income to the Income-tax Officer under section 22 , sub-section (2) of the Act and has complied with all the terms of the notice served on him by the Income-tax Officer under section 23 (2) and [or section 22 (4) ].

Your petitioner therefore prays that he may be assessed accordingly (or that he may be declared not to be chargeable under the Act). (Signed) Grounds of appeal. Form of verification. I,-----  
-----, the petitioner, named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

**22. . :-**

An appeal under section 32 (2) shall be in the following form: To The Commissioner of Income-tax, ----- The-----  
-----day of-----19 . The petition of -----  
-----sheweth as follows:

1. Under section 31 (3) of the Indian Income-tax Act, 1922, the Assistant Commissioner of- has increased the tax payable by your petitioner from Rs. to Rs.-----

2. Your petitioner prays that the enhancement may be set aside or reduced to Rs.-----for the reasons stated below:  
Sign----- \ \ \ \ Grounds of appeal. \ \ I-----  
----- the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief. \ \ \ \ \ Signed -----

**23. . :-**

In the case of income derived in part from agriculture and in part from business an assessee shall be entitled to deduct from such income the market value of any agricultural produce raised by him or received by him as rent in kind which he has utilized as raw material for the purposes of his business or the sale receipt of which are included in the accounts of his business. The balance of such income shall be deemed to be income derived from the business and no further deduction shall be made therefrom in respect of any expenditure incurred by the assessee as a cultivator or receiver of rent in kind.

**24. . :-**

For the purposes of rule 23 " market value " shall be deemed to be

:

(a) where agricultural produce is ordinarily sold in the market in its raw state, or after application to it of any process ordinarily employed by a cultivator or receiver of rent in kind to render it fit to be taken to market, the value calculated according to the average price at which it has been so sold during the year previous to that in which the assessment is made.

(b) where agricultural produce is not ordinarily sold in the market in its raw state, the aggregate of

(1) the expenses of cultivation;

(2) the land revenue or rent paid for the area in which it was grown; and

(3) such percentage of the aggregate of (1) and (2) as the Board of Inland Revenue may from time to time fix for the class of produce concerned.

**25. . :-**

In the case of Life Assurance Companies incorporated in British India whose profits are periodically ascertained by actuarial valuation, the income, profits and gains of the Life Assurance Business shall be the average annual net profits disclosed by the last preceding valuation, provided that any deductions made from the gross income in arriving at the actuarial valuation which are not admissible for the purpose of income-tax assessment, and any Indian income-tax deducted from or paid on income derived from investments before such income is received, shall be added to the net profits disclosed by the valuation.

**26. . :-**

Rule 25 shall apply also to the determination of the income, profits and gains derived from the annuity and capital redemption business of life assurance companies, the profits of which can be ascertained from the results of an actuarial valuation.

**27. . :-**

If the Indian income-tax deducted from interest on the investments of a company exceeds the tax on the income, profits and gains thus calculated, a refund may be permitted of the amount by which the deduction from interest on investments exceeds the tax payable on such income, profits, and gains.

**28.** . :-

In the case of other classes of insurance business (fire, marine, motor car, burglary, etc.) of a company incorporated in British India, the income, profits or gains shall be determined in accordance with the provisions of the Act, subject to the allowance specified in the rule next following.

**29.** . :-

If in the ordinary accounts of any insurance business other than Life Assurance, Annuity, or Capital Redemption Business carried on by an Insurance Company any amount is actually charged against the receipts for the sole purpose of forming a reserve to meet outstanding liabilities or unexpired risk in respect of policies which have been issued (including risk of exceptional losses) and is not used for any other purpose such amount may be treated as expenditure incurred solely for the purpose of earning the profits of the business.

**30.** . :-

Any amount either written-off in the accounts or through the Actuarial Valuation Balance Sheet to meet depreciation of, or loss on, securities or other assets, or which is carried to a reserve fund formed for that sole purpose and not used for any other purpose, may be treated as expenditure incurred solely for the purpose of earning the profits of the business. Any sums taken credit for in the accounts or Actuarial Valuation Balance Sheet on account of appreciation of or gains on the securities or other assets shall be deemed to be income chargeable to tax, subject always to deduction of such portion thereof as has been otherwise taken into account in calculating the income, profits or gains.

**31.** . :-

The income, profits and gains of companies carrying on Dividing Society or Assessment business shall be taken at 15 per cent. of the premium income in the previous year and, in the case of non-resident companies, at 15 per cent. of the Indian premium income in the previous year.

**32.** . :-

Notwithstanding anything contained in rule 25, rule 26, rule 27, rule 28, rule 29, rule 30, rule 31, the total income, however, of an insurance company carrying on more than one class of business shall be determined by its aggregate income from all classes of businesses.

**33. . :-**

In any case in which the Income-tax Officer is of opinion that the actual amount of the income, profits or gains accruing or arising to any person residing out of British India whether directly or indirectly through or from any business connection in British India cannot be ascertained, the amount of such income, profits or gains for the purposes of assessment to income- tax may be calculated on such percentage of the turnover so accruing or arising as the Income-tax Officer may consider to be reasonable, or on an amount which bears the same proportion to the total profits of the business of such person (such profits being computed in accordance with the provisions of the Indian Income-tax Act) as the receipts so accruing or arising bear to the total receipts of the business, or in such other manner as the Income-tax Officer may deem suitable.

**34. . :-**

The profits derived from any business carried on in the manner referred to in section 42(g) of the Act may be determined for the purposes of assessment to income-tax according to the preceding rule.

**35. . :-**

The total income of the Indian branches of non-resident insurance companies (Life, Marine, Fire, Accident, Burglary, Fidelity Guarantee, etc.), in the absence of more reliable data, may be deemed to be the proportion of the total income, profits or gains, of the companies, corresponding to the proportion which their Indian premium income bears to their total premium income.

**36. . :-**

An application for a refund of income-tax under section 48 of the Act shall be made in the following form : \ \ \Application for refund of Income-tax. \ \ \ \I-----of-----  
----- do hereby state that my income from all sources to which the Act applies during the year ending on the 31st March 19 , amounted to Rs.-----only. I therefore pray for a refund of Rs ---  
----- under " Salaries " Rs-----  
under " Securities " Rs----- under "Dividends from Companies " Rs----- under " Share of profits of the registered firm " known as----- - of which I am a partner. \ \ \ \ \Signature- ----- I hereby declare that what is stated herein is correct. Dated -----

-----19 . Signature -----

**37.** . :-

The application under rule 36 shall be accompanied by a return of total income in the form prescribed under section 22 unless the applicant has already made such a return to the Income-tax Officer.

**38.** . :-

Where the application under rule 36 is made in respect of interest on securities or dividends from companies, the application shall be accompanied by the certificate prescribed under section 18 (9) or section 20 , as the case may be.

**39.** . :-

The application under rule 36 shall be made to the Income-tax Officer for the district in which the applicant is chargeable directly to income-tax or, if he is not chargeable directly to income-tax, to the Income-tax Officer for the district in which the applicant ordinarily resides.

**40.** . :-

The application under rule 36 may be presented by the applicant in person or through a duly authorized agent or may be sent by post.