

THE
BURMA COMPANIES RULES
1940

BEING THE

RULES PUBLISHED BY THE HIGH COURT, RANGOON
UNDER SECTION 246 OF THE BURMA
COMPANIES ACT

[Reprint 1960]

1960
SUPDT. GOVT PRINTING AND STATY. UNION OF BURMA
RANGOON

THE HIGH COURT, RANGOON

NOTIFICATION

Rangoon, the 23rd October 1940.

No.26 (General). –In exercise of the powers conferred by section 246 of the Burma Companies Act, the High Court of Judicature at Rangoon makes the following rules concerning matters mentioned in the aforesaid section of the said Act:-

Preliminary

1. These Rules may be cited as "The Burma Companies Rules, 1940". They shall come into operation at once.

2. In these Rules, except where the context requires or declares another meaning:-

(a) "The Act" means the Burma Companies Act, as modified by subsequent enactments.

(b) "Court" means and includes the High Court and the District Courts having jurisdiction under the Act.

(c) "Judge" means, in the High Court, a Judge exercising the original jurisdiction of the Court, and in a District Court, the Judge of such Court.

(d) "Registrar" means the Registrar, Original Side, and includes a Deputy registrar, Original Side, of the High Court.

(e) "Advocate" includes a pleader entitled to practice in the Court.

(f) "Creditor" includes a corporation, and a firm of creditors in partnership.

(g) "The Bank" means the Union Bank of Burma or other Bank approved by the Judge under the proviso to section 224A (1) of the Act.

3. (1) The following shall be used as general headings in all cases under the Act or these rules:-

A. - For proceedings before the Court:-

In the High Court (or in the District Court of).

In the matter of the Burma Companies Act, and of the Company, Limited.

B.- For all advertisements, notices and other proceedings not before the Court:-

In the matter of the Burma Companies Act, and of the Company, Limited.

C. - In cases where it is required the words "and reduced" shall be added to the description of the company.

(2) The forms set forth in the Schedule to these rules, with such variations as the circumstances of each case may require, shall be used for the respective purposes mentioned in the rules and the Schedule.

(3) The first proceeding in every matter under the Act shall have a distinctive number assigned to it and all proceedings in any matter subsequent to the first proceeding shall bear the same number as the first proceeding.

4. Every person who has been a director or officer of a company which is being wound up, or the Official Liquidator, shall be entitled free of charge, and every contributory and every creditor, whose claim or proof has been admitted, shall be entitled on payment of the prescribed fee at all reasonable times to inspect the registers and the

file of proceedings; and every such person shall be entitled on payment of the fees prescribed to be furnished with copies of any document therein.

5. (1) In the High Court all petitions shall be presented and applications made, in the first instance, to the Registrar. Proceedings shall be taken under the direction of the Judge who disposes of Miscellaneous matters for the time being, unless the Registrar is empowered to dispose of the matter, in which case they shall be taken under the direction of the Registrar.

(2) In a District Court having jurisdiction under the Act all petitions shall be presented, applications made to, and proceedings taken under the direction of, the Judge of the Court, and the powers conferred upon the Registrar by these rules shall be exercised by the Judge of the Court.

6. In the High Court the jurisdiction conferred upon the Court by the Act shall in all Matters of practice and procedure be deemed to be apart of the ordinary original civil jurisdiction of the Court; and appeals from the orders of a single Judge shall be heard and determined in the manner prescribed by the rules of the High Court for appeals from the judgment or order of a single Judge in the exercise of the said original jurisdiction.

7. The rules of the Original Side of the High Court for the time being in force and the general practice of that Court shall apply as regards all proceedings under the Act, so far as may be applicable, except in so far as by the Act or these rules it is otherwise provided.

Reduction of Capital

8. An application under section 56 of the Act for an order confirming the reduction of share capital of a company shall be made by petition; such petition shall be in Form No.1.

9. An application under section 57 of the Act for an order dispensing with the addition of the words "and reduced" may be made *ex- parte* at or after the presentation of a petition under rule 8; *provided that* the Judge may direct notice to be given of such application or adjourn the consideration thereof as he may think fit.

10. In cases where the creditors of a company are not entitled, under the provisions of section 58 of the Act, to object to the proposed reduction, it shall not be necessary to obtain the certificate mentioned in rule 22 hereafter; but on the presentation of the petition the directions of the Registrar shall be taken that a day be fixed for the hearing of the petition and as to the advertisements which are to be published.

11. In cases where the creditors are entitled to object to the proposed reduction, the petition shall not come on for hearing until after the expiration of twenty-one clear days from the filing of such certificate as is mentioned in rule 22 hereafter.

12. When any such petition as is mentioned in rule 11 above has been presented, application may be made *ex-parte* for directions as to the proceedings to be taken for settling the list of creditors entitled to object to the proposed reduction, and the Registrar may thereupon fix the date with reference to which the list of such creditors is to be made out, pursuant to section 59, sub-section (2), of the Act; and may, other at the same time or

afterwards. As he shall think fit, give such directions as are mentioned in the two following rules. The order upon such application shall be in Form No.2.

13. Notice of the presentation of the petition shall be published at such times and in such newspapers as the Registrar may direct, so that the first insertion of such notice be made not less than one calendar month before the date fixed under rule 12. Such notice shall be in Form No.3.

14. The Company shall, within such time as the Registrar may direct, file in Court an affidavit made by some officer or officers of the company competent to make the same, verifying a list containing the names and addresses of the creditors of the company at the date fixed under rule 12, and the nature and amounts of the debts due to them respectively, or in case of any debt payable on a contingency or not ascertained, or any claim admissible to proof in a winding-up of the company, the value, so far as can be justly estimated, of such debt or claim.

15. The person making such affidavit shall state therein his belief that such list is correct, and that there was not at the date so fixed as aforesaid any debt or claim which, if that date was the commencement of the winding-up of the company, would be admissible in proof against the company except the debts set forth in such list, and shall state his means of knowledge of the matters deposed to in such affidavit. Such affidavit shall be in Form No.4.

16. Copies of such list, containing the names and addresses of the creditors, and the total amount due to them, but omitting the amounts due to them respectively, or (as the Registrar shall think fit) complete copies of such list, shall be kept at the registered office of the company and at the offices of their advocates and agents (if any), and any person desirous of inspecting the same may, at any time during the ordinary hours of business, inspect and take extracts from the same on payment of the sum of one rupee.

17. The company shall, within seven days after the filing of such affidavit, or such further time as the Registrar may allow, send to each creditor whose name is entered in the said list a notice stating the amount of the proposed reduction of capital, and the amount of the debt for which such creditor is entered in the said list, and the time (such time to be fixed by the Registrar) within which, if he claims to be a creditor for a larger amount, he must send in his name and address, and the particulars of his debt or claim, and the name and address of his advocate (if any) to the company or its advocate (if any); and such notice shall be sent through the post in a registered letter addressed to each creditor at his last known address or place of abode, and shall be in Form No.5. Provided that if any of the creditors of the company are residing out of the Union of Burma, or if the names of any of the creditors are not known to the company, or if for any special reason the Registrar thinks it expedient, the Registrar may direct notice to be given to any creditor or creditors by advertisement or otherwise as in the circumstances he deems fit.

18. Notice of the list of creditors shall, after the filing of the affidavit mentioned in rules 14 and 15, be published at such times and in such newspapers as the Registrar may direct. Every such notice shall state the amount of the proposed reduction of capital, and the places where the aforesaid list of the creditors may be inspected and the time within which creditors of the company, whose names are not entered on the said list, and who are desirous of being entered therein, must send in their debts or claims, and the names

and addresses of their advocates (if any), to the company or its advocate (if any). Such notice shall be in Form No.6.

19. The company shall, within such time as the Registrar may direct, file in Court an affidavit made by the person to whom the particulars of debts or claims are, by the notices mentioned in rules 17 and 18 above, required to be presented, stating the result of each of the aforementioned notices, respectively, and verifying a list containing the names and addresses of the persons (if any) who have sent in the particulars of their debts or claims in pursuance of such notices, respectively, and the amounts of such debts or claims, and a competent officer of the company shall join in such affidavit, and shall in such list distinguish which (if any) of such debts and claims are wholly, or as to any and what part thereof, admitted by the company, and which, if any, of such debts and claims are wholly, or as to any and what part thereof, disputed by the company. Such affidavit shall be in Form No.7.

20. If any debt or claim, the particulars of which are so set in, shall not be admitted by the company at its full amount, then and in every such case, unless the company is willing to set apart and appropriate in such manner as the Judge shall direct the full amount of such debt or claim, the company shall send to the creditor a notice that he is required to come in and prove such debt or claim, or such part thereof as is not admitted by the company, by a day to be therein named, being not less than twenty-one clear days after such notice, and being the day appointed by the Registrar for adjudicating upon such debt and claims, and such notice shall be sent in the manner mentioned in rule 17 above, and shall be in Form No.8.

21. Such creditors as prove their debts or claims in pursuance of the notice issued under rule 20 shall be allowed their costs of proof against the company and such costs shall be added to their debts; or the said creditors may be answerable for costs in the event of their failing to prove their debts or claims.

22. The result of the settlement of the list of creditors shall be stated in a certificate which shall be signed by the Registrar, and such certificate shall state what debts or claims (if any) have been disallowed, and shall distinguish the debts or claims the full amount of which the company is willing to set apart and appropriate, and the debts or claims (if any) the amount of which has been fixed by inquiry and adjudication, in manner provided by section 59, clause(ii), of the Act, and the debts or claims (if any) the full amount of which is not admitted by the company and for which the company is not willing to set apart and appropriate and the amount of which has not been fixed by inquiry and adjudication as aforesaid; and shall show which of the creditors have consented in writing to the proposed reduction and the total amount of the debts due to them, and the total amount of the debts or claims the payment of which has been secured in manner provided by section 59 and the persons to or by whom the same are due or claimed; but it shall not be necessary to show in such certificate the several amounts of the debts or claims of any persons who have consented in writing to the proposed reduction or the payment of whose debts or claims has been secured as aforesaid.

23. The consent of any creditor, whether in respect of a debt due or presently due or a debt payable on a contingency or not ascertained or a claim admissible to proof in a winding-up of the company, may be evidenced in any manner which the Judge shall think

reasonably sufficient having regard to the amount of the debt or claim and all the circumstances of the case.

24. After the expiration of eight clear days from the filing of the certificate mentioned in rule 22, the petition shall be set down for hearing in the ordinary course upon a request in writing addressed to the Registrar by the petitioner or his advocate to have the petition set down for hearing.

25. Before the hearing of the petition, notices stating the day on which the same is appointed to be heard shall be published at such times and in such newspapers as the Registrar shall direct. Such notices shall be in Form No.9.

26. Any creditor settled on the said list whose debt or claim has not, before the hearing of the petition, been discharged or determined or been secured in manner provided by section 59 of the Act, and who has not before the hearing signed a consent to the proposed reduction of capital, may, upon giving two clear days' notice to the company or its advocate of his intention so to do, appear at the hearing of the petition and oppose the application.

27. When a creditor who appears at take hearing under rule 26 is a creditor the full amount of whose debt or claim is not admitted by the company, and the validity of whose debt or claim has not been inquired into and adjudicated upon under section 59 of the Act, the costs of an occasioned by his appearance shall be dealt with in such manner as to the Court shall seem just; but in all other cases a creditor appearing under the last preceding rule shall be entitled to the costs of such appearance, unless the Court shall be of opinion that in the circumstances of the particular case his costs ought not to be allowed.

28. When the petition comes on for hearing the Judge may, if he so thinks fit, give such directions as may seem proper in order to secure, in manner provided by section 59 of the Act, the payment of the debts or claims of any creditors who do not consent to the proposed reduction; and the further bearing of the petition may be adjourned for the purpose of carrying any such directions into effect.

29. When the Judge makes an order confirming a reduction, such order shall give directions in what manner, and in what newspapers, notice of the registration of the order and of such minute is to be published, in accordance with the provisions of section 61 (3) of the Act; and, unless the Judge shall have dispensed altogether with the addition of the words " and reduced" of shall then dispense with the further use thereof, such order shall fix the date until which the words " and reduced" are to be deemed part of the name of the company in accordance with the provisions of section 57 of the Act.

30. If, under the provisions of section 65 of the Act the Judge shall think fit to require the company to publish the reasons for the reduction of its capital, or the causes which led to such reduction, or any other information with regard thereto, the same shall be advertised in such newspapers as the Registrar may direct.

Winding-up

Petition and Order

31. Every petition for the winding-up of a company by the Court, or subject to the supervision of the Court, shall be in Forms Nos. 10 or 11.

32. (1) The Registrar shall appoint a date for the hearing of the petition, which shall, unless the Judge otherwise directs, be advertised fourteen clear days before the hearing in the following manner:-

(i) In the case of a company whose registered office, or, if there is no such office, then whose principal or last known principal place of business is or was situate within the Rangoon Town district, once on the Gazette and once at least in such daily newspapers or advertisers published in Rangoon as the Registrar may direct.

(ii) In the case of any other company, once in the Gazette, and, unless the Registrar otherwise directs, once at least in one local newspaper circulating in the district where such registered office or principal or last known principal place of business, as the case may be, of such company is or was situate, and also by proclamation published on the notice board of the District Court.

(2) The advertisement shall state the day on which the petition was presented, and the name and address of the petitioner, and of his advocate (if any), and shall be in Form No. 12.

(3) If the petitioner or his advocate does not, within the time hereby prescribed or within such extended time as the Registrar may allow, duly advertise the petition in the manner prescribed by this rule, and not less than three days before the date fixed for the hearing, make and file an affidavit that the directions as to advertisements have been observed, and produce for inspection copies of such advertisements, the appointment of the time and place at which the petition is to be heard shall be cancelled by the Registrar and the petition shall be removed from the file, unless the Judge or the Registrar shall otherwise direct.

33. (1) Every petition on for the winding-up of a company, unless presented by the company, shall be served at the registered office (if any) of the company, or, if there is no registered office, then at the principal or last known principal place of business of the company, if any such can be found, upon any member, officer or servant of the company there, or in case no such member, officer, or servant can be found there, then by being left at such registered office or principal place of business, or by being served on such member or members of the company as the Registrar may direct.

(2) Every petition for the winding-up of a company subject to the supervision of the Court shall be served upon the liquidator (if any) appointed for the purpose of winding-up the affairs of the company.

(3) Every petition for the compulsory winding-up of a company shall be served upon the Liquidator (if any) who may have been appointed to act in a voluntary winding-up, or in a winding-up under supervision, as the case may be.

34. Every petition for the winding-up of a company by the Court, or subject to the supervision of the Court, shall be verified by an affidavit, which shall be in Form No. 13. Such affidavit shall be made by the petitioner, or by one of the petitioners if more than one, or if the petition is presented by the company, by a director, secretary, or other principal officer thereof, and such affidavit shall be sufficient prima facie evidence of the statements in the petition. When the petition is presented by a corporate body, other than the company itself, the affidavit shall be made by a director, secretary, or other principal officer of such corporate body: provided that if the petitioner is by reason of absence or for other good cause unable to verify such petition the same may be verified by any

person duly authorized by him on that behalf or deemed by the Court competent to verify the same.

35. Every contributory or creditor of the company shall be entitled to be furnished by the petitioner or his advocate (if any) with a copy of the petition within twenty-four hours after requiring the same, on paying at the rate of eight annals per folio of ninety words for such copy.

36. A person who intends to appear at the hearing of the petition shall leave with, or send by registered post to, the petitioner or his advocate notice of such intention signed by him or his advocate. Such notice shall be served, or if sent by registered post shall be posted, in time to reach the addressee not later than two clear days before the day appointed for the hearing of the petition. No person who has failed to comply with this rule shall be allowed to appear on the hearing of the petition without the leave of the Judge. The notice shall be in Form No.14.

37. The petitioner or his advocate shall prepare a list of the name and addresses of the persons who have given notice of their intention to appear at the hearing of the petition, and of their respective advocates, which list shall be on Form No.15. On the day appointed for hearing the petition a fair copy of the list (or, if no notice of intention to appear has been given, a statement in writing to that effect) shall be handed by the petitioner or his advocate to the Court prior to the hearing of the petition.

38. An affidavit intended to be used in opposition to the petition shall be filed not less than seven days before the date fixed for the hearing thereof, and notice of the filing thereof shall be given to the petitioner or his advocate (if any) on the day on which the affidavit is filed. If any person fails to comply with this rule the affidavit shall not be used on the hearing of the petition, unless the Judge otherwise directs.

39. An affidavit intended to be used in reply to an affidavit filed in opposition shall be filed not less than three days before the hearing of the petition. Notice of such filing shall be given forthwith to the person by whom the affidavit in opposition was filed or to his advocate (if any).

40. When a petitioner consents to withdraw his petition or to allow it to be dismissed or the hearing to be adjourned, or fails to appear in support of his petition when it is called on in Court on the day originally fixed for the hearing thereof or on any day to which the hearing has been adjourned, or, if appearing does not apply for an order in the terms of the prayer of his petition, the Court may, upon such terms as it may think just, substitute as petitioner any creditor or contributory who in the opinion of the Court would have a right to present a petition and who is desirous of prosecuting the petition.

41. When an order for the winding-up of a company is made, the Registrar shall except where a liquidator is appointed simultaneously, forthwith send to the Official Receiver a notice in Form No 16 informing him that the order has been pronounced; and a copy of the formal order, when drawn up and signed, shall be sent by the Registrar to the Official Receiver.

42. (1) An order to wind up a company or appointing a provisional Official Liquidator shall, unless the Court otherwise directs, contain at the foot thereof a notice

stating that it will be duty of such o the persons, who are liable to make out or concur in making out the company's statement of affairs, as the Official Liquidator may require, to attend on the Official Liquidator at such time and place as he may appoint and to give him all the information he may require.

(2) A winding-up order shall be in Form No. 17 or 18.

43. Every order for the winding-up of a company shall, within twelve days after the date thereof, be advertised by the petitioner or the substituted petitioner, as the case may be, once in the Gazette, and shall be served upon such person (if any) and in such manner as the Court may direct. The advertisement shall be in Form No.19.

44. (1) Within ten days after an order for the winding-up of a company has been drawn up and signed, a notice shall be taken out by the petitioner to proceed with the winding-up of the company, and in default thereof such notice may be taken out by any other person interested in the winding-up to whom the Judge may think fit to give the conduct and prosecution of the said order, and in either case such notice shall be served upon all parties who may have appeared upon the hearing of the petition.

(2) Upon the return of such notice an Official Liquidator shall, if the Judge thinks fit, be appointed; and a time shall be fixed for the proof of debts and for the list of contributories to be brought in, and directions may be given as to the advertisements to be issued for all or any of such purposes and generally as to the proceedings and the parties to attend thereon. The proceedings under the order shall be continued by adjournment, and, when necessary, by further notice, and any such orders and directions as aforesaid may be given, added to, or varied, at any subsequent time as may be found necessary.

Official Liquidator

45. When a day is fixed for the appointment of an Official Liquidator, notice of such day shall be advertised in such manner as the Registrar may direct, so that the first or only advertisement shall be published within fourteen days and not less than seven days before the day so fixed. The notice shall be in Form No.20.

46. Any creditor or contributory may, on the day fixed for such appointment, nominate any person or persons for appointment as Official Liquidator and every nomination shall be in writing signed by the nominator and nominee and contain the name or names of the nominee's surety or sureties. The nomination shall be made in Form No.21.

47. Every Official Liquidator shall, if so required give security by entering into a recognizance, with a sufficient surety or sureties, or a Guarantee Society recognized by the Court, or without sureties, or by depositing Government securities in such sum as the Court may approve (Forms Nos. 22 and 23).

48. If the security mentioned in rule 47 be furnished by the Official Liquidator by his executing a bond with a surety or sureties (including in the latter term a Guarantee Society) the surety or sureties shall be entitled, by petition, to ring to the notice of the Court any act, omission or neglect of any duty cost on him by law on the part of the Official Liquidator or any other circumstances which would entitle the surety or sureties

to be discharge from the obligation created by such bond and the Court shall there upon make such order and on such terms as may be just.

49. The surety or sureties mentioned in rule 48 shall be entitled to notice of any application to the Court on the part of the Official Liquidator or any other party interested, relating to any property in the management or under the control of the Official Liquidator, which may affect the risk undertaken by the surety or sureties under the security bond furnished by the Official Liquidator, and the Court upon hearing the said surety or sureties may make such order as to his or their costs of appearance on such application as it may deem fit. No order passed on any such application shall be vitiated by any irregularity in or failure to effect service of the notice herein mentioned.

50. (1) Unless the Official Liquidator shall have given security, the order appointing him shall fix the amount of the security to be given and the time within which it is to be given; such order shall also fix the times or periods at which the Official Liquidator is to file his accounts of receipts and payments, and shall direct that all moneys to be received shall be paid into the Union Bank of Burma or other Bank approved by the Judge under the proviso to section 224A(1) of the Act, or in the case of a District Court into that Court, immediately after the receipt thereof to "the account of the Official Liquidator of the company" and an account shall be opened accordingly, and an office copy of the order shall be lodged at the Bank.

(2) The order appointing an Official Liquidator shall be in Form No.24.

51. A certified copy of the order appointing an Official Liquidator shall be filed by him with the Registrar of Companies within ten days of the same being signed.

52. Every appointment of an Official Liquidator shall be advertised, in such manner as the Registrar may direct, immediately after he has been appointed and has given security.

53. (1) When an Official Liquidator has given security pursuant to the direction in the order appointing him, the same shall be certified by the Registrar.

(2) The cost of furnishing the required security by an Official Liquidator, including any premiums which he may pay to a Guarantee Society, shall be borne by him personally, and shall not be charged against the assts of the company as an expense in the winding up.

54. Except in cases where security has been dispensed with, the Official Liquidator shall on each occas on of passing his accounts, and also when so ever the Registrar may so require, satisfy the Registrar that his sureties are living and resident in Burma and have not been adjudged insolvent , and in default thereof he may be required to enter into fresh security within such time as may be directed.

55. (1) If an Official Liquidator fails to give the required security within the time stated in the order appointing him, or any extension of such time as the Judge may grant, the Registrar shall report such failure to the Judge, who may thereupon rescind the order appointing him Official Liquidator.

(2). If an Official Liquidator fails to keep up his security the Registrar shall report such failure to the Judge, who may thereupon remove the Official Liquidator, and make such order as to costs as he may think fit.

(3) Where an order is made under this rule rescinding an order for the appointment of or removing an Official Liquidator, the Judge may direct that another Official Liquidator shall be appointed, and the same proceedings shall thereupon be taken as in the case of a first appointment of an Official Liquidator.

56. (1) On or after the presentation of an petition for winding-up a company, upon the application of a creditor, or of a contributory, or of the company, and upon proof by affidavit of sufficient ground for the appointment of a provisional Liquidator, the Judge may make the appointment upon such terms as in his opinion may be just and necessary.

(2) The order appointing a provisional Liquidator shall state the nature and description of any property of which possession is ordered to be taken and shall set out the duties and powers of the provisional Liquidator. The order shall be in Form No.25.

(3) Upon the appointment of a provisional Liquidator or at any time thereafter, the Judge may give such directions and make such order as he deems necessary as to the remuneration of the provisional Liquidator and the payment thereof and the payment of all costs, charges, and expenses properly to be incurred by him.

57. When any person has been appointed Official Liquidator and the Official Receiver has taken steps for the purpose of obtaining a statement of affairs or has performed any other duty imposed upon the Official Liquidator by the Act or these rules, the Official Liquidator shall pay to the Official Receiver as his remuneration such sum, if any, as the Court directs.

58. Upon the death, removal (except under rule 55), or resignation of an Official Liquidator, another Official Liquidator shall be appointed in the same manner as directed in the case of a first appointment, and the proceedings for that purpose may be taken by such party interested as may be authorized by the Judge to take the same.

59. Unless the Judge otherwise directs, the Official Liquidator shall be allowed in his accounts, or otherwise paid, remuneration calculated as follows:-

(1) Upon the total assets, including produce of calls on contributories, realized or brought to credit, and being moneys received and spent in carrying on the business-

On the first K 100,000 or fraction thereof – 5 per cent.

On the next K 15,000 or fraction thereof – 3 per cent.

On the next K 25,000 or fraction thereof – 2 ½ per cent.

On the next K 50,000 or fraction thereof – 2 per cent.

On any sum above K 1,00,000 – 1 per cent.

(2) When the Official Liquidator collects, calls in or realizes property for debenture-holders or other secured creditors, the same rate of fees as under clause (1) above, to be paid out of the proceeds of such calls or property.

(3) When the Official Liquidator acts as Trustee under a scheme of arrangement, such remuneration, not exceeding the rate of fees under clause (1) above, as the Court may allow.

(4) When the Official Liquidator performs any special duties, not provided for above, such amount as the Court on the application of the Official Liquidator, may consider reasonable.

He shall also be allowed a sum sufficient to cover the expenses of the employment of assistants or clerks and his office rent, stationery, etc., as the Judge may direct.

The rate of remuneration of a Liquidator shall in no case exceed the amount specified in the scale of fees given above.

60. Except as provided by the Act or these rules, an Official Liquidator shall not, under any circumstances whatever, make any arrangement for, or accept from any advocate, auctioneer, or any person connected with the company of which he is Official Liquidator, or who is employed in or in connection with the winding-up of the company, any gift, remuneration, or pecuniary or other consideration or benefit whatever beyond the remuneration to which under the Act and these rules he is entitled as Official Liquidator, nor shall he make any arrangement for giving up, or give up any part of such remuneration to any such advocate, auctioneer, or other person.

61. The Official Liquidator shall not, except by leave of the Court, either directly or indirectly, by himself or any partner, clerk, agent, or servant become purchaser of any part of the company's assets. Any such purchase made contrary to the provisions of this rule may be set aside by the Court on the application of any creditor or contributory, and the Court may make such order as to costs as it may deem fit.

62. (1) Where the Official Liquidator carries on the business of the company, he shall not, without the express sanction of the Court, purchase goods for the carrying on of such business from any person whose connection with the Official Liquidator is of such a nature as would result in the Official Liquidator obtaining any portion of the profit (if any) arising out of the transaction.

(2) Where an application for sanction under sub-rule(1) is made, the costs of such application shall be borne by the person in whose interest the application is made, and shall not be payable out of the company's assets.

63. An Official Liquidator who desires to resign his office shall, unless the Court otherwise directs, summon separate meetings of the creditors and contribution of the company to decide whether or not the resignation shall be accepted. Of the creditors and contributories by ordinary resolutions both agree to accept the resignation of the Official Liquidator, he shall file with the Registrar a memorandum of his resignation, and the resignation shall, subject to the provisions of rule 79, take effect on the expiration of ten clear days from the date of the filing of such memorandum unless in the meantime the Court shall otherwise direct. In any other case the Official Liquidator shall report to the Court the result of the meetings, and thereupon the Court shall, upon the application of the Official Liquidator, determine whether or not the resignation of the Official Liquidator shall be accepted, and may give such directions and make such orders as in the opinion of the Court may be necessary.

64. If an adjudication order in Insolvency is made against the Official Liquidator, he shall thereby vacate his office, and for the purposes of the application of the Act and these rules shall be deemed to have been removed.

Statement of Affairs

65. The statement under section 177A of the Act shall be made out in duplicate, in Form No. 10, one copy of which shall be verified by affidavit. The Official Liquidator shall cause to be filed with the Registrar the verified statement of affairs.

66. The Official Liquidator may from time to time hold personal interviews with any of the persons mentioned in clauses (a) (b) (c) or (d) of sub-section (2) of section

177A of the Act for the purpose of investigating the company's affairs, and it shall be the duty of every such person to attend on the Official Liquidator at such time and place as the Official Liquidator may appoint and give the Official Liquidator all the information that he may require.

67. When any person requires an extension of time for submitting the statement of affairs, he shall apply to the Official Liquidator or to the Court. The Official Liquidator may, if he thinks fit, grant an extension of time, and shall thereupon give a written certificate to that effect, which certificate shall be filed with the proceedings in the winding-up and shall render an application to the Court unnecessary.

68. Any default in complying with the requirements of section 171A of the Act shall be reported by the Official Liquidator to the Court.

69. A person who is required to make or concur in making a statement of affairs of a company shall, before incurring any costs or expenses in or about the preparation and making of the statement, apply to the Official Liquidator for his sanction and submit a statement of the estimated costs and expenses which it is intended to incur; and, except by order of the Court, no such person shall be allowed out of the assets of the company any costs or expenses which have not before being incurred been sanctioned by the Official Liquidator.

70. An application to dispense with the requirements of section 177A of the Act shall be supported by a report of the Official Liquidator showing the special circumstances which in his opinion render such a course desirable.

Official Liquidator's Reports

71. Within three months after the submission of the preliminary report under section 177B of the Act the Official Liquidator shall file in Court a report of the progress of the winding-up, and thereafter similar reports shall be filed every three months, unless for good cause shown the Registrar sees fit to extend the time for filing any report, until the winding-up proceeding are concluded.

72. Any report made by the Official Liquidator under sub-section (2) of section 177B of the Act shall be taken into consideration by the Judge as early as may be convenient, and the Official Liquidator shall, personally or by advocate, attend the consideration of the report and give any further information or explanation with reference to the matters stated in the report which the Judge may require.

Costs and Expenses payable out of the Assets of the Company

73. (1) Where an Official Liquidator receives remuneration for his services as such, no payment shall be allowed in his accounts in respect of the person of the ordinary duties which are required by the Act or these rules to be performed by himself.

(2) Where an Official Liquidator is an advocate or pleader he may contract that the remuneration for his services as Official Liquidator shall include all professional services.

74. (1) The assets of a company in a winding-up by the Court, remaining after payment of the fees and actual expenses incurred in realizing or getting in the assets, shall, subject to any order of the Court, be liable to the following payments, which shall be made in the following order of priority, namely:-

First. – The taxed costs of the petition, including the taxed costs of any person appearing on the petition whose costs are allowed by the Court.

Second. – The Official Liquidator's necessary disbursements, other than actual expenses of realization heretofore provided for.

Third. – The remuneration and expenses of any person properly employed by the Official Liquidator.

Fourth. – The remuneration of the Official Liquidator.

(2) No payment in respect of bills or charges of advocates, pleaders, managers, accountants, brokers, or other persons, other than payments of bills which have been taxed and allowed under orders made for the taxation thereof, shall be allowed out of the assets of the company without proof that the same have been considered and allowed by the Judge or Registrar. The Taxing Master shall satisfy himself before passing such bills or charges that the employment of the advocate or other person in respect of the matters mentioned in the bills or charges has been duly sanctioned.

(3) Nothing contained in this rule shall apply to or affect costs which, in the course of legal proceedings by or against a company which is being wound up by the Court, are ordered by the Court in which such proceedings are pending to be paid by the company or the Official Liquidator, or the rights of the person to whom such costs are payable.

Accounts

75. The Official Liquidator shall, with all convenient speed after he is appointed, proceed to make up, continue, complete, and rectify the books of account of the company; and shall provide and keep a book, to be called the "Cash Book", in which he shall (subject to the provisions of the rules as to trading accounts) enter from day to day the receipts and payments made by him, and such books of account as shall be necessary, or as the Judge may direct, for the purposes aforesaid, and for showing the debts and credits of the company, including a ledger which shall contain the separate accounts of the contributories, and in which every contributory shall be debited from time to time with the amount payable by him in respect of any call to be made as provided by the Act and these rules.

76. The Official Liquidator shall further keep a book, to be called the "Record Book", in which he shall record all minutes, all proceedings had, and resolutions passed, at any meeting of creditors or contributories, and all such matters as may be necessary to give a correct view of his administration of the company's affairs; but he shall not be bound to insert in the "Record Book" any documents of a confidential nature (such as a legal opinion on any matter affecting the interest of the creditors or contributories), nor need he exhibit such document to any person other than the Judge or Registrar.

77. (1) The Official Liquidator shall file his accounts in Court at such times as may be ordered by the Judge or Registrar, but not less often than once every six months during his tenure of office. The accounts shall be made in duplicate in Form No.95, and shall be verified by the Official Liquidator by an affidavit in Form No.96.

(2) The accounts shall be audited, and shall, after notice to such persons (if any) as the Judge or Registrar may direct, be passed with such alterations, amendments or additions (if any) as may be ordered by the Judge.

78. Where the Official Liquidator carries on the business of the company, he shall keep a distinct account of the trading, and shall incorporate in the cash book the total weekly amount of the receipts and payments on such trading account.

79. (1) Upon an Official Liquidator resigning, or being released or removed from his office, he shall deliver over to the Court, or, as the case may be, to the new Official Liquidator, all books kept by him, and all other books, documents, papers, and accounts in his possession relating to the office of Official Liquidator. The release of an Official Liquidator shall not take effect unless and until he has delivered over to the Court, or as the case may be, to the new Official Liquidator, all the books, papers, documents, and accounts which he is by this rule required to deliver on his release.

(2) The Court may, at any time during the progress of the liquidation, on the application of the Official Liquidator, direct that such of the books, papers and documents of the company or of the Official Liquidator as are no longer required for the purpose of the liquidation may be sold, destroyed, or otherwise disposed of.

80. Where property forming part of a company's assets is sold by the Official Liquidator through an auctioneer or other agent, the gross proceeds of the sale shall be paid over by such auctioneer or agent, and the charges and expenses connected with the sale shall afterwards be paid to such auctioneer or agent, on the production of the necessary certificate of the Taxing Master. The Official Liquidator, by whom such auctioneer or agent is employed, shall, unless the Court otherwise orders, be accountable for the proceeds of every such sale.

81. Where Joint Official Liquidators are appointed, the above rules relating to the Official Liquidator shall be applicable *mutatis mutandis*.

Public Examination

82. Where the Judge makes an order (which shall be in Form No.32) directing any person or persons to attend for public examination, under section 196 of the Act-

(a) the examination shall be held before the Judge: provided that the Judge may direct that the whole or any part of the examination of any such person or persons shall be held before the Registrar or any of the Officers mentioned in sub-section (9) of the said section;

(b) The Judge may, if he thinks fit, either in the order for examination, or by any subsequent order, give directions as to the special matters on which any such person is to be examined;

(c) where, on an examination held before the Registrar or other Officer of the Court, he is of opinion that such examination is being unduly or unnecessarily protracted, or for any other sufficient cause, he may adjourn the examination, or any part of the examination, to be held before the Judge.

83. (1) Upon an order directing a person to attend for public examination being made, the Official Liquidator shall apply for the appointment of a day on which the public examination is to be held.

(2) A day shall thereupon be appointed by the Registrar (Form No.33) for holding the public examination, and notice of the day so appointed shall be given by the Official Liquidator to the person who is to be examined by sending such notice in a registered letter addressed to his usual or last known address (Form No.34).

(3) The Official Liquidator shall give notice of the day appointed for holding a public examination to the creditors and contributories by advertisement in such newspapers as the Registrar may direct.

(4) Where an adjournment of the public examination has been directed, notice of the adjournment shall not be advertised, unless otherwise directed by the Court.

84. If any person who has been directed by the Court to attend for public examination fails to attend at the time appointed for holding or proceeding with the same, and no good cause is shown by him for such failure, or if before the day appointed for the examination the Official Liquidator satisfies the Court that such person has absconded or that there is reason to believe that he is about to abscond with the view of avoiding examination, the Court, on being satisfied that notice of the order and of the time appointed for attendance at the public examination was duly served, may without any further notice issue a warrant (in Form No.35) for the arrest of the person required to attend, or make such other order as the Court shall deem just.

Proceedings against delinquent Directors, Promoters and Officers

85. (1) An application under section 235 (1) or section 237 (1) or (5), of the Act shall be made by petition to the Court. Notice of the application shall, unless otherwise ordered by the Court, be served on every person against whom an order is sought, not less than eight days before the day named in the notice for hearing the application. Where the application is made by the Official Liquidator he may make a report to the Court stating any facts and information on which he proceeds which are verified by affidavit or derived from sworn evidence in the proceedings; where the application is made by any other person it shall be supported by affidavit to be filed by him.

(2) The hearing of the application shall take place before the Judge in Court, and on the return of the notice the Judge may give such directions as he may deem necessary for the taking of evidence wholly or in part by affidavit, or orally, and the cross-examination of any deponents to affidavits in support of or in opposition to the application.

86. Where in the course of the proceedings in a winding up by the Court an order has been made for the public examination of persons pursuant to section 196 of the Act, and it appears from the examination of such persons that they, or some of them, have misapplied, or retained, or become liable or accountable for moneys or property of the company, or been guilty of misfeasance or breach of trust in relation to the company, ten in any proceedings subsequently instituted under section 235 (1) or section 237 (1) or (5), of the Act, for the purpose of examination into the conduct of the said persons or any of them, and instituting criminal proceedings against such persons or any of them, or compelling repayment or restoration to the company of any moneys or property, or contribution by way of compensation to the assets of the company, by such persons or any of them, the verified notes of the examination of any person who was examined under the order shall, subject as hereinafter mentioned and to any directions of the Court as to the manner and extent in and to which the notes shall be used, and subject to all just exceptions to the admissibility in evidence against any particular person or persons of any

of the statements contained in the notes of the examinations, be admissible in evidence against any of the persons against whom the application is made who, under section 196 of the Act and the order for the public examination, was present at or had the opportunity of being present at and taking part in the examination. Provided that before any such notes of a public examination may be used on any such application, the person intending to use the same shall, not less than fifteen days before the day appointed for hearing the application, give notice of such intention to each person against whom it is intended to use such notes, or any of them, specifying the notes or parts of the notes which it is intended to read against him, and furnish him with copies of such notes, or parts of notes (except notes of the person's own deposition), and provided also that every person against whom the application is made shall be at liberty to cross examine or examine (as the case may be) any person the notes of whose examination are read in all respects as if such person had made an affidavit on the application.

Witnesses and Depositions

87. (1) If a person examined before a Registrar or other Officer of the Court, who has no power to commit for contempt of Court, refuses to answer to the satisfaction of the Registrar or Officer any question which he may allow to be put, the Registrar or Officer shall report such refusal to the Judge, and upon such report being made the person in default shall be in the same position, and be dealt with in the same manner as if he had made default in answering before the Judge.

(2) The report shall be in writing (but without affidavit) and shall set forth the question put and the answer (if any) given by the person examined (Form No.36).

(3) The Registrar or other Officer shall before the conclusion of the examination at which the default in answering is made, name the time when the default will be reported to the Judge, and upon receiving the report the Judge may take such action thereon as he may think fit. If the Judge is sitting at the time when the default in answering is made, such default may be reported immediately.

88. (1) The Official Liquidator may attend in person any examination of a witness under section 195 of the Act, on whose application the same has been ordered, and may take notes of the examination for his own use, and put such questions to the persons examined as the Court may allow.

(2) The notes of the deposition of a person examined under section 195 of the Act, or under any order of the Court (other than the notes of the deposition of a person examined at a public examination under section 196 of the Act), shall not be filed, or be open to the inspection of any creditor, contributory, or other person, except the Official Liquidator, unless and until the Court shall so direct, and the Court may from time to time give such general or special directions as it may think fit as to the custody and inspection of such notes and the furnishing of copies thereof or extracts there from.

Arrests and Commitments

89. A warrant of arrest, or any other warrant issued under the provisions of the Act and these rules, shall be addressed to the Bailiff of the Court or of such other Court (whether such Court has jurisdiction to wind up a company or not) as the Court may in each case direct.

90. Where the Court issues a warrant for the arrest of a person under any provision of the Act or these rules, the prison (to be named in the warrant of arrest) to which the person is to be committed shall, unless the Court shall otherwise order, be the prison used by the Court in cases of orders of commitment made in the exercise by the Court of its ordinary jurisdiction.

91. (1) Where a person is arrested under a warrant of commitment issued under any provision of the Act or these rules, other than sections 195 and 197 of the Act and rule 84 of these rules, he shall be forthwith conveyed in the custody of the Bailiff or Officer apprehending him to the prison of the Court within the ordinary jurisdiction of which he is apprehended, and kept therein for the time mentioned in the warrant of commitment, unless sooner discharged by the order of the Court which originally issued the warrant of commitment or otherwise by law.

(2) The Superintendent or Jailor of such prison as aforesaid shall produce such person before the Court as the Court may from time to time direct, and shall safely keep him until such time as the Court shall otherwise order or such person shall be otherwise discharge by law: provided that where any such person is conveyed to a prison other than the prison used by the Court which originally issued the warrant in cases of orders of commitment made by such Court in the exercise of its ordinary jurisdiction, the Court may by order direct such person to be transferred to such last named prison; and on receipt of such order the Superintendent or Jailor of the person to which such person has been conveyed shall cause such person to be conveyed in proper custody to the prison mentioned in such order, and the Superintendent or Jailor of such last mentioned prison shall, on production of such order and of the warrant of arrest, receive such person, and shall produce him before the Court as the Court may from time to time direct, and shall safely keep him until such time as the Court shall otherwise order or such person shall be otherwise discharged by law.

Disclaimer of Property

92. (1) An application by the Official Liquidator for leave to disclaim any part of the property of a company, pursuant to sub-section (1) of section 230A of the Act, shall be by petition supported by affidavit showing who are the parties interested and what their interests are. On the hearing of the petition the Court shall give such directions as it sees fit and may adjourn the application to enable the parties interested or any of them to attend.

(2) When the Official Liquidator disclaims a leasehold interest he shall forthwith file the disclaimer with the proceedings in Court. The disclaimer shall contain particulars of the interest disclaimed and a statement of the person to whom notice of the disclaimer has been given. Until the disclaimer is filed by the Official Liquidator the disclaimer shall be inoperative. A disclaimer shall be in Form No.37 and a notice of disclaimer in Form No.38.

(3) When any person claims to be interested in any part of the property of a company which the Official Liquidator wishes to disclaim he shall at the request of the Official Liquidator furnish a statement of the interest so claimed by him.

93. (1) Any application, under sub-section (6) of section 230A of the Act, for an order for the vesting of any disclaimed property in or the delivery of any such property to any person shall be supported by the affidavit filed on the application for leave to disclaim such property.

(2) When such an application as aforesaid relates to disclaimed property of a leasehold nature and it appears that there is any mortgage or under lease of such property, the Court may direct that notice shall be given to the mortgagee or under lessee that if he does not elect to accept and apply for such a vesting order as aforesaid, upon the terms required by the abovementioned sub-section and imposed by the Court, within a time to be fixed by the Court and stated in the notice, he will be excluded from all interest in and security upon the property, and the Court may adjourn the application for such notice to be given. Of at the expiration of the time so fixed by the Court such mortgagee or under lessee fails to make such election and application, the Court may make and order vesting the property in the applicant and excluding such mortgagee or under lessee from all interest in or security upon the property.

Collection and Distribution of Assets

94. (1) The duties imposed on the Court by section 184 of the Act in a winding-up by the Court, with regard to the collection of the assets of the company and the application of the assets in discharged by the Official Liquidator as an Officer of the Court subject to the control of the Court.

(2) For the purposes of the discharge by the Official Liquidator of the duties imposed by section 184 of the Act, and sub-rule (1) of this rule, other Official Liquidator in a winding-up by the Court shall, for the purpose of acquiring or retaining possession of the property of the company, be in the same position as if he were a Receiver of the property appointed by the Court, and the Court may, on his application, enforce such acquisition or retention accordingly.

95. The power conferred on the Court by section 185 of the Act shall be exercised by the Official Liquidator. Any contributory for the time being on the list of contributories, trustee, receiver, banker or agent or officer of a company which is being wound up under order of the Court shall, on notice from the Official Liquidator and within such time as the Official Liquidator shall by notice in writing require, pay, deliver, convey surrender or transfer to or into the hands of the Official Liquidator any sum of money or balance, books, papers, estate or effects which happen to be in his hands for the time being and to which the company is *prima facie* entitled (From No.39).

96. Any movable or immovable property belonging to the company may, with the approval of the Judge, be sold in the same manner as in the case of a sale under a decree or order of the Court in a suit, or, if the Judge shall so direct, by the Official Liquidator, in which case the conditions or contracts of sale shall be settled and approved by the Registrar, and unless on account of the small, having regard to the amount of the security given by the Official Liquidator, be ordered by the Registrar the purchase money shall be paid to the Official Liquidator, all conditions and contracts of sale shall provide that the purchase-money shall be paid by the respective purchasers into Court or into the Imperial Bank of India or other Bank approved by the Judge under rule 50 (1) to the account of the Official Liquidator of the company, or in the case of a District Court into that Court.

Proof of Debts

97. Every creditor shall prove his debt, unless the Judge on any particular winding-up shall give directions that any creditors or class of creditors shall be admitted without proof.

98. A debt may be proved by delivering or sending through the post to the Official Liquidator an affidavit verifying the debt.

99. An affidavit proving a debt may be made by the creditor himself or by some person authorized by or on behalf of the creditor. If made by a person so authorized, it shall state his authority and means of knowledge.

100. An affidavit proving a debt shall be in Form No.40, and shall contain or refer to a statement of account showing the particulars of the debt, and shall specify the vouchers, if any, by which the same can be substantiated. The Official Liquidator to whom the proof is sent may at any time call for the production of the vouchers.

101. An affidavit proving a debt shall state whether the creditor is or is not a secured creditor.

102. An affidavit proving a debt may be sworn before the Official Liquidator.

103. A creditor shall bear the cost of proving his debt unless the Court otherwise orders.

104. A creditor proving his debt shall discount there from all trade discounts, but he shall not be compelled to deduct any discount, not exceeding five per cent, on the net amount of his claim, which he may have agreed to allow for payment in cash.

105. When any rent or other payment falls due at stated periods, and the order or resolution to wind-up is made at any time other than one of those periods, the persons entitled to the rent or payment may prove for a proportionate part thereof up to the date of the winding-up order or resolution as if the rent or payment grew due from day to day. *Provided that* where the Official Liquidator remains in occupation of premises demised to a company which is being wound up, nothing herein contained shall prejudice or affect the right of the landlord of such premises to claim payment by the company, or the Official Liquidator, of rent during the period of the company's or the Official Liquidator's occupation.

106. The value of all debts and claims against the company shall, so far as is possible, be estimated according to the value thereof at the date of the order to wind up the company.

107. Creditors whose debts and claims carry interest, and are allowed, shall be entitled to receive dividends upon what was due for principal and interest at the date of the winding-up. In the event of there being a surplus the dividends payable to such creditors shall be applied, firstly, towards payment of the interest, and secondly, in reduction of the principal due to them.

108. On any debt or sum certain, payable at a certain time or otherwise, whereon interest is not reserved or agreed for, and which is overdue at the date of the winding-up order or resolution, the creditor may prove for interest at a rate not exceeding six per cent per annum to that date from the date when the debt or sum was payable, if the debt or sum was payable by virtue of a written instrument at a certain date; and if payable otherwise,

then from the date when a demand in writing has been made giving notice that interest will be claimed from the date of the demand until the date of payment.

109. A creditor may prove for a debt not payable at the date of the winding-up order or resolution, as if it were payable presently, and may receive dividends equally with the other creditors, deduction only there out a rebate of interest at the rate of five per cent per annum computed from the declaration of a dividend to the date when the debt would have become payable according to the terms on which it was contracted.

110. In any case in which it appears that there are numerous claims for wages by workmen and other employed by the company, it shall be sufficient if one proof for all such claims is made either by a foreman or by some other person on behalf of all such creditors. Such proof shall have annexed thereto as forming part thereof, a schedule setting forth the names of the workmen and others, and the amounts severally due to them (Form No.41). Any proof made in compliance with this rule shall have the same effect as if separate proofs had been made by each of the said workmen and others.

111. When a creditor seeks to prove in respect of a bill of exchange, promissory note, or other negotiable instrument or security on which the company is liable, such bill of exchange, note, instrument, or security must, subject to any special order of the court to the contrary, be produced to the Official Liquidator and be marked by him before the proof can be admitted either for voting or for any purpose.

112. Where an Official Liquidator is appointed in a winding-up by the Court, all proofs of debts that have been received by the Official Receiver shall be handed over by him to the Official Liquidator, but the Official Receiver shall first make a list of such proof and take a receipt thereon from the Official Liquidator for such proofs.

Admission and Rejection of Proofs, and Appeal to the Court

113. Subject to any order of the Court under section 191 of the Act, the Official Liquidator shall from time to time fix a certain date, which shall not be less than fourteen days from the date of publication of the notice, on or before which the creditors of the company are to prove their debts or claims or to be excluded from the benefit of any distribution made before such debts are proved, and the Official Liquidator shall give notice of the day so fixed by advertisement in Form No.42 in such newspaper or newspapers as he may consider necessary, and by notice in Form No.45 to the last known address or place of abode of each person who appears from the books of the company, or to the knowledge of the Official Liquidator claims to be a creditor of the company and whose claim has not been admitted.

114. The Official Liquidator shall examine every proof of debt lodged with him, and the grounds of the debt, and in writing admit or reject it, in whole or in part, or require further evidence in support of it. If he rejects a proof he shall state in writing to the creditor the grounds of the rejection. The notice to the creditor shall be in Form No.43 or 44, as the case may be.

115. If a creditor or contributory is dissatisfied with the decision of the Official Liquidator in respect of a proof, the Court may, on the application by petition supported by affidavit of the creditor or contributory, reverse or vary the decision, but, subject to the

power of the Court to extend the time, no application to reverse or vary the decision of the Official Liquidator in a winding-up by the Court, rejecting a proof presented to him by a creditor or person claiming to be a creditor, shall be entertained unless the application is made to the Court before the expiration of 21 days from the date of service of the notice of rejection in Form No. 43. Notice of intention to appeal shall be given by the creditor or contribution to the Official Liquidator forthwith.

116. (1) If the Official Liquidator thinks that a proof which has been admitted was improperly admitted, the Court may, on the application of the Official Liquidator, after notice to the creditor who made the proof, expunge the proof or reduce its amount.

(2) If the Official Liquidator declines on the request of a creditor or contributory to make an application under sub-rule (1), the application may be made by petition by such creditor or contributory.

117. The Official Liquidator shall, before the seventh day of each month, file with the Registrar a certified list of all proofs, if any, received by him during the month next preceding, distinguishing in such lists the proofs admitted, those rejected, and such as stand over for further consideration, and, in the case of proofs admitted or rejected, he shall cause the proofs to be filed with the Registrar. The list shall be in Form No.46, and if no proofs have been received during the month a blank list shall be filed.

118. The Official Liquidator shall, within three days after receiving notice from a creditor of his intention to appeal against a decision rejecting a proof, file such proof with the Registrar, with a memorandum thereon of his reasons for the disallowance thereof.

119. Subject to the power of the Court to extend the time, the Official Liquidator in a winding-up by the Court, other than the Official Receiver, shall within twenty-eight days after receiving a proof which has not previously been dealt with, in writing either admit or reject it, wholly or in part, or require further evidence in support of it. Provided that where the Official Liquidator has given notice of his intention to declare a dividend, he shall, within fourteen days after the date mentioned in the notice as the latest date up to which proofs must be lodged, examine and in writing admit or reject, or require further evidence in support of, every proof which has not been already dealt with, and shall give notice of his decision rejecting a proof wholly or in part to the creditor affected thereby. When a creditor's proof is admitted the notice of dividend shall be sufficient notification of the admission.

120. The Official Receiver shall in no case be personally liable for costs in relation to an appeal from his decision rejecting any proof wholly or in part.

List of Contributories

121. The Official Liquidator shall with all convenient speed after his appointment settle a list of contributories of the company, and shall appoint a time and place for that purpose. The list of contributories shall contain a statement of the address of, and the number of shares or extent of interest to be attributed to each contributory, and shall distinguish the several classes of contributories. The list shall be made out in Form No.47.

122. The Official Liquidator shall give notice in writing of the time and place appointed for the settlement of the list of contributories to every person whom he

proposes to include in the list, and shall state in the notice to each person in what character and for what number of shares of interest he proposes to include such person in the list. The notice shall be in Form No.48, and due service thereof shall be proved by an affidavit in Form No.49.

123. On the day appointed for settlement of the list of contributories the Official Liquidator shall hear any person who objects to being settled as a contributory, and after such hearing shall finally settle the list, which when so settled shall be the list of contributories of the company. The list shall be certified by a certificate of the Official Liquidator in Form No.51.

124. (1) The Official Liquidator shall forthwith give notice in Form No. 52 to every person whom he has finally placed on the list of contributories, stating in what character and for what number of share or interest such person has been placed on the list.

(2) Any such person may, within twenty-one days from the date of service on him of notice of the fact that his name is settled on the list of contributories, make an application to the Court for the removal of his name from the list, or for a variation of the list. Such application shall be made by petition supported by affidavit, and the Court may, for good cause shown, extend the time within which such application may be made.

125. The Official Liquidator may from time to time vary or add to the list of contributories, but any such variation or addition shall be made on the same manner in all respects as the settlement of the original list.

126. The Official Receiver shall not in any case be personally liable to pay any costs of or in relation to an application to set aside or vary his act or decision settling the name of a person on the list of contributories of an company.

Calls

127. The powers and duties of the Court in relation to making calls upon contributories, conferred by section 187 of the Act, shall be exercised in a winding-up by the Court by the Official Liquidator as an Officer of the Court, subject to the proviso to section 246 of the Act.

128. An application by the Official Liquidator to the Court for leave to make a call on the contributories of a company, or any of them, for any purpose authorized by the Act, shall be made by petition supported by an affidavit in Form No.53, and notice of such application in Form No 54 shall be served, at least four clear days before the day appointed for hearing the application, on every contributory proposed to be included in such call; or if the Court so directs, notice of such intended call may be given by advertisement in Form No.55, without a separate notice to each contributory.

129. When the Official Liquidator is authorized by order, which shall be in Form No.56, to make a call on the contributories he shall file with the Registrar a document in Form No. 57, making the call.

130. When a call has been made by the Official Liquidator a copy of the order of the Court authorizing the call shall forthwith after the call has been made be served by the Official Liquidator upon each of the contributories included in such call, together with a

notice in Form No.58, specifying the amount or balance due from such contributory in respect of such call.

131. The payment of the amount due from each contributory on a call may be enforced by order of the Court, to be made on application by the Official Liquidator (Forms Nos. 59, 60 and 61).

Payment of Moneys and Deposit of Securities

132. All bills, hundis, notes and other securities payable to the company or to the Official Liquidator there of shall, as soon as they come to the hands of such Official Liquidator, be deposited by him with the Bank where he has his account under rule 50 (1) for the purpose of being presented for acceptance and payment, or for payment only, as the case may be; provided that, in the case of a District Court, if the Official Liquidator has no account with a Bank, he may retain such securities until payment has been made, and shall upon payment forthwith deposit the proceeds thereof in that Court.

133. All orders for payment of calls, balances or other moneys due from any contributory or other person shall direct the same to be paid into the Bank where the Official Liquidator under rule 50 (1) has his account, or in the case of a District Court into that court, to the account of the Official Liquidator of the company unless, on account of the smallness of the amount or other cause, the Court having regard to the amount of the security given by the Official Liquidator, shall direct payment thereof to the Official Liquidator; provided that where any such order has been made directing payment of a specific sum into Court or into the Bank, as aforesaid, the Court may, for the purpose of enabling the Official Liquidator to issue execution or take other proceedings to enforce the payment thereof, or for any other reason, either before service of such former order or after the time thereby fixed for payment, and without notice to the person concerned, order that the payment of the sum due shall be made to the Official Liquidator.

134. At the time of the service of an order for payment into Court or into the Bank, as aforesaid, the Official Liquidator shall give to the party served a notice in Form No.62, for the purpose of informing him how the payment is to be made, and before the time fixed for such payment the Official Liquidator shall furnish the cashier of the Bank, or in the case of a District Court the Bailiff thereof, with an incomplete certificate in Form No.63, to be signed by such Cashier or Bailiff, as the case may be, and delivered to the party on payment of the money therein mentioned.

135. For the purpose of enforcing any order for payment of money into Court or into the Bank, an affidavit of the Official Liquidator in Form No.64 shall be sufficient evidence of the non-payment thereof.

136. All moneys, bills, hundis, notes and other securities, paid, and delivered into Court or into the Bank shall be placed to the credit or account of the Official Liquidator of the Company; and orders for any such payment and delivery shall direct the same accordingly.

137. All bills, hundis, notes and other securities delivered into Court or into the Bank shall be delivered out upon a request signed by the Official Liquidator, and countersigned by the Registrar, and moneys placed to the account of the Official

Liquidator shall be paid out upon a cheque or order signed by the Official Liquidator and countersigned by the Registrar.

138. (1) All or any part of the money for the time being standing to the credit of the account of the Official Liquidator in Court or at the Bank, and not immediately required for the purposes of winding up, may be invested in the name of the Official Liquidator in such securities as may be approved by the Judge. Such investments shall be made by the Bank or by the Bailiff of the Court upon a request in Form No.65 signed by the Official Liquidator and countersigned by the Registrar, and such request shall be sufficient authority for debiting the account of the Official Liquidator with the purchase-money.

(2) No such investment shall be made without the specific approval of the Judge, and a request by the Official Liquidator for sanction to make an investment shall be made in Form No.66.

(3) The securities purchased shall be retained by or deposited with the Bank or the Bailiff of the Court in the name and on behalf of the Official Liquidator, and such securities shall not afterwards be sold or transferred or otherwise dealt with except upon a direction for that purpose signed by the Official Liquidator and countersigned by the Registrar under an order made by the Judge.

139. All dividends and interest to accrue due from any such investments shall from time to time be received by the Bank or the Bailiff of the Court under a Power-of-Attorney to be executed by the Official Liquidator, and placed to the credit of the account of such Official Liquidator, and when any of such investments shall mature the same shall either be renewed or the principal and interest due thereon shall be reinvested or shall be received by the Bank or Bailiff of the Court and placed to the credit of the account of the Official Liquidator.

General Meetings of Creditors and Contributories

140. In addition to meetings of creditors and contributories directed to be held by the Court under section 239 of the Act (hereinafter referred to as Court meetings of creditors and contributories), the Official Liquidator may himself from time to time, subject to the provisions of the Act and the control of the Court, summon, hold and conduct meetings of the creditors or contributories (hereinafter referred to as Official Liquidator's meeting of creditors and contributories) for the purpose of ascertaining their wishes in all matters relating to the winding-up.

141. Except where and in so far as the nature of the subject-matter or the context may otherwise require, the succeeding rules as to meetings are intended to apply to Court meetings and Official Liquidator's meetings of creditors and contributories, but nevertheless these rules shall take effect as to Court meeting subject and without prejudice to any express directions of the Court.

142. (1) The Official Liquidator shall summon all meetings of creditors and contributories by giving not less than seven day's notice of the time and place thereof by advertisement in one or more local newspaper or newspapers, and by sending by post to every person appearing by the company's books or otherwise to be a creditor of the company notice of a meeting of creditors, and to every person appearing by the company's book or otherwise to be a contributory of the company notice of a meeting of

contributories. The advertisement shall be in Form No.67, and the individual notices shall be in Form No.68.

(2) The notice to each creditor shall be sent to the address given in his proof, or if he has not proved to such other address as may be known to the Official Liquidator. The notice to each contributory shall be sent to the address mentioned in the company's books as the address of such contributory, or to such other address as may be known to the Official Liquidator.

143. A certificate by the Official Liquidator, or an affidavit by him or his advocate or his clerk, that the notice of any meeting has been duly posted shall be sufficient evidence of such notice having been duly sent to the person to whom the same was addressed (Forms Nos. 69 and 70).

144. Meeting shall be held at such time and place as is in the opinion of the Official Liquidator most convenient for the majority of the creditors or contributories. A joint meeting of the creditors and contributories may be held if thought necessary.

145. The cost of summoning a meeting of creditors or contributories at the instance of any person, other than the Official Liquidator, shall be paid by the person at whose instance it is summoned, and such person shall before the meeting is summoned deposit with the Official Liquidator such sum as may be required by the Official liquidator as security for the payment of such costs. The costs of summoning such meeting of creditors or contributories including all disbursements for printing, stationery, postage and the hire of room, shall be calculated at the following rate for each creditor or contributory to whom notice is required to be sent, namely, two rupees per creditor or contributory for the first 20 creditors or contributories, one rupee per creditor or contributory for the next 30 creditors or contributories, eight annas per creditor or contributory for any number of creditors or contributories after the first 50. The costs shall be repaid out of the assets of the company only if the Court shall so order or if the creditors or contributories (as the case may be) shall be resolution so direct.

146. At every Official liquidator's meeting of creditors or contributories the Official Liquidator or some person nominated by him shall be Chairman of the meeting. Such nomination shall be in Form No.72.

147. At a meeting of creditors a resolution shall be deemed to be passed when a majority in number and value of the creditors present personally or by proxy and voting on the resolution have voted in favour of the resolution, and at a meeting of contributories a resolution shall be deemed to be passed when a majority in number and value of the contributories present personally or by proxy and voting on the resolution have voted in favour of the resolution, the value of the contributories being determined according to the number of votes conferred on each contributory by the regulations of the company.

148. The Official Liquidator shall file with the Registrar a copy certified by him of every resolution of a meeting of creditors or contributories.

149. Where a meeting of creditors or contributories is summoned by notice the proceedings and resolutions at the meeting shall, unless the Court otherwise orders, be valid notwithstanding that some creditors or contributories may not have received the notice sent to them.

150. The Chairman may with the consent of the meeting adjourn if from time to time and place to place, but the adjourned meeting shall be held at the same place as the original place of meeting unless in the resolution for adjournment another place is specified or unless the Judge otherwise orders (Form No. 73).

151. (1) A meeting may not act for any purpose, except the election of a Chairman, the proving of debts and the adjournment of the meeting, unless there are present or represented of the meeting, unless there are present or represented thereat at least three creditors entitled to vote or three contributories, or all the creditors entitled to vote or all the contributories if the number of the creditors entitled to vote or the contributories, as the case may be, shall not exceed three.

(2) If within half an hour from the time appointed for the meeting a quorum of creditors or contributories is not present or represented the meeting shall be adjourned to the same day in the following week at the same time and place, or to such other day as the chairman may appoint not being less than seven or more than twenty-one days hence.

152. In the case of a Court meeting or Official Liquidator's meeting of creditors a person shall not be entitled to vote as a creditor unless he has lodged with the Official Liquidator a proof of the debt which he claims to be due to him from the company and such proof has been admitted, wholly or in part, before the date on which the meeting is held.

153. A creditor shall not vote in respect of any un-liquidated or contingent debt, or any debt the value of which is not ascertained, nor shall a creditor vote in respect of any debt on or secured by a current bill of exchange or promissory note held by him unless he is willing to treat the liability to him thereon of every person who is liable thereon antecedently to the company, and against whom an adjudication order in Insolvency has not been made, as a security in his hands, and to estimate the value thereof, and for the purposes of voting, but not for the purpose of dividend, to deduct it from his proof.

154. For the purpose of voting, a secured creditor shall, unless he surrenders his security, state in his proof the particulars of his security, the date when it was given, and the value at which he assesses it, and shall be entitled to vote only in respect of the balance (if any) due to him after deducting the value of his security. If he votes in respect of his whole debt he shall be deemed to have surrendered his security, unless the Judge on application satisfied that the omission to value the security has arisen from inadvertence.

155. The Official Liquidator may, within twenty-eight days after a proof estimating the value of a security as aforesaid has been used in voting at a meeting require the creditor to give up the security for the benefit of the creditors generally on payment of the value so estimated with an addition thereto of twenty per cent. Provided that where a creditor has valued his security he may at any time before being required to give it up correct the valuation by a new proof and deduct the new value from his debt, but in that case the said addition of twenty per cent shall not be made if the security is required to be given up.

156. The Chairman shall have power to admit or reject a proof for the purpose of voting, but his decision shall be subject to appeal to the Court. If he is in doubt whether a proof should be admitted or rejected he shall mark it as objected to and allow the creditor

to vote subject to the vote being declared invalid in the event of the objection being sustained.

157. The Chairman shall cause minutes of the proceedings at the meeting to be drawn up and fairly entered in a book kept for that purpose and the minutes shall be signed by him or by the Chairman of the next ensuing meeting.

158. The Chairman of a meeting summoned by the direction of the Judge shall report the result thereof to the Judge. Such report shall be in Form No.74.

Proxies

159. A creditor or a contributory may vote either in person or by proxy.

160. Every instrument of proxy shall be in Form No.75, if a general proxy, or Form No. 76, if a special proxy.

161. General and special forms of proxy shall be sent to the creditors and contributories with the notice summoning the meeting, and neither the name nor description of the Official Liquidator or any other person shall be printed or inserted in the body of any instrument of proxy before it is so sent.

162. A creditor of a contributory may give a general proxy to his manager or clerk or any other person in his regular employment. In any such case the instrument of proxy shall state the relation in which the person to act thereunder stands to the creditor or contributory.

163. A creditor or a contributory may give a special proxy to any person to vote at any specified meeting or adjournment thereof –

(a) for or against the appointment or continuance in office of any specified person as Official Liquidator; and

(b) on all questions relating to any matter other than those above referred to and arising at the meeting or an adjournment thereof.

164. Where it appears to the satisfaction of the Judge that any solicitation has been used by or on behalf of an Official Liquidator in obtaining proxies or in procuring his appointment as Official Liquidator, except by the direction of a meeting of creditors or contributories, the Judge, if he thinks fit, may order that no remuneration be allowed to the person by whom or on whose behalf the solicitation was exercised, notwithstanding any resolution of the creditors or contributories to the contrary.

165. A creditor or a contributory may appoint the Official Liquidator to act as his general or special proxy.

166. No person acting either under a general or a special proxy shall vote in favour of any resolution which would directly or indirectly place himself, his partner or employer in a position to receive any remuneration out of the estate of the company otherwise than as a creditor rateably with the other creditors of the company. Provided that where any person holds special proxies to vote for an application to the Court in

favour of the appointment of himself as Official Liquidator he may use the said proxies and vote accordingly.

167. (1) A proxy intended to be used at a meeting shall be lodged with the Official Liquidator not later than four o'clock in the afternoon of the day before the meeting or adjourned meeting at which it is to be used.

(2) A minor shall not be appointed a general or special proxy.

(3) Where a limited Company or a Corporation is a creditor, any person who is duly authorized under the seal of the creditor Company or Corporation to act generally on behalf of the creditor Company or Corporation at meetings of creditors or contributories, and to appoint himself or any other person to be the creditor Company's or Corporation's proxy, may fill in and sign the form of proxy on the creditor Company's or Corporation's behalf and appoint himself to be the creditor Company's or corporation's proxy, and a proxy so filled in and signed by such a person shall be received and dealt with as the proxy of the creditor Company or corporation.

168. Where an Official Liquidator who holds any proxies cannot attend the meeting for which they are given, he may, in writing, depute some person under his official control to use the proxies on his behalf and in such manner as he may direct.

169. The proxy of a creditor blind or incapable of writing may be accepted, if such creditor has attached his signature or mark thereto in the presence of a witness, who shall add to his signature his description and residence; provided that all insertions in the proxy are in the handwriting of the witness, and such witness shall have certified at the foot of the proxy that all such insertions have been made by him at the request of the creditor and in his presence before he attached his signature or mark.

170. A proxy signed in any language other than English shall also bear, adjacent to the signature, the name of the signatory on Roman characters, and where such name is that of the creditor or contributory the Official Liquidator shall not be bound to make further enquiry as to the genuineness to the signature.

Dividends in a Winding-up by the Court

171. (1) Not less than one month before declaring a dividend in a winding-up by the Court, the Official Liquidator shall give notice of his intention to declare and pay a dividend by advertisement in the Gazette and in one or more local newspaper or newspapers and at the same time by sending by pre-paid letter-post a notice to every person whose name appears in the list or lists of creditors as certified in Form No.46, Such notices shall be in Forms Nos. 77 and 78.

(2) If it becomes necessary, in the opinion of the Official Liquidator, to postpone the declaration of the dividend beyond a limit of two months, the Official Liquidator shall give a fresh notice of his intention to declare a dividend by advertisement as aforesaid.

(3). Dividends may at the request and risk of the person to whom they are payable be transmitted to him by post.

(4) If a person to whom dividends are payable desired that they shall be paid to some other person he may lodge with the Official Liquidator an authority in Form No.79 which shall be a sufficient authority for payment of the dividend to the person therein named.

172. (1) Every order by which the Official Liquidator in a winding-up by the Court is authorized to make a return to contributories of the company, shall, unless the Judge shall otherwise direct, contain or have appended thereto a list (which the Official Liquidator shall prepare) setting out in a tabular form the full names and addresses of the persons to whom the return is to be paid, and the amount of money payable to each person, and particulars of the transfers of shares (if any) which have been made or the variations in the list of contributories which have arisen since the date of the settlement of the list of contributories. The list shall be in Form No.80.

(2) Notice of the return shall be sent by the Official Liquidator by pre-paid letter-post to every contributory whose name appears in the list in Form No.80. The notice shall be in Form No.81.

Direction or sanction of Court

173. The sanction of the Court to the drawing, accepting, making and endorsing of a bill of exchange, hundi or promissory note by the Official Liquidator shall be testified by a memorandum signed by the Registrar on such bill of exchange or promissory note.

174. Every application for the sanction of the judge to a compromise with any contributory or other person indebted to the company shall be supported by the affidavit of the Official Liquidator that he has investigated the affairs of such contributory or person, and stating his belief that the proposed compromise will be beneficial to the company, and his reasons for such belief; and the sanction of the Judge thereto shall be testified by a memorandum signed by the Registrar on the agreement of compromise, unless any party shall desire to appeal from the decision of the Judge, in which case an order shall be drawn up for that purpose.

175. The direction or sanction of the Judge for any other proceeding or act to be taken or done by the Official Liquidator under the powers conferred on him by section 179 of the Act shall (subject to the provisions of section 180) be obtained upon application by petition supported by affidavit, and an order (Form No.83) shall be drawn up thereon, unless the Judge shall otherwise direct.

Special Procedure

176. When an advertisement is required for any purpose, except where otherwise directed by these rules the advertisement shall be inserted once in the *Gazette*, and in such other newspaper or newspapers, advertiser or advertisers and for such number of times as may be directed or as the Official Liquidator considers necessary or proper. The Judge, may, in such cases as he shall think fit, dispense with any advertisement required by these rules.

177. When an order has been made for the winding-up of any company, any person intending to use any affidavit in any proceeding under such order shall file the same in Court, and serve a copy thereof on the Official Liquidator.

178. Registers shall be kept by the Court of all petitions and winding-up orders in Forms Nos.84 and 85.

179. All rules relating to Official Liquidators shall, so far as the same are applicable and subject to the directions of the Judge, apply to provisional Liquidators.

Attendance and appearance of Parties

180. No order to the prejudice of a contributory or a creditor shall be made *ex-prate* on the application of the Official Liquidator, and every person for the time being on the list of contributories of the company and every person having a debt or claim against the company whose proof has been admitted shall be at liberty at his own expense to attend the proceedings, and shall be entitled, upon payment of the costs occasioned thereby, to have notice of all proceedings of which he shall by written request addressed to the Official Liquidator desire to have notice; but if the Judge shall be of opinion that the attendance of any such person upon any proceeding has occasioned any additional costs which ought not to be borne by the funds of the company he may direct such costs or a gross sum in lieu thereof to be paid by such person, and such person shall not be entitled to attend any further proceedings until he has paid the same.

181. The Judge may from time to time appoint any one or more of the contributories or creditors, as he thinks fit, to represent before him at the expense of the company all or any class of the contributories or creditors upon any question as to a compromise with any of the contributories or creditors, or in relation to any other proceedings before the Court, and may remove any person so appointed. In case more than one person shall be so appointed they shall not be represented by more than one advocate.

182. No contributory or creditor shall be entitled to attend any proceedings before the Judge unless and until he has filed an appearance in the case.

A book to be called the Appearance Book, in which all such appearances shall be entered, shall be maintained in Form No.86.

Service of Summonses, Notices, etc.

183. Service upon contributories and creditors shall be affected, except when personal service is required, by sending the notice, or a copy of the summons or order or other proceedings, through the post in a pre-paid letter addressed to the advocate (if any of the party to be served or otherwise to the party himself, if a contributory, to his last known address or place of abode, and if a creditor, to the address given by him in his proof; and such notice or copy of summons, order, or other proceedings shall be considered as served at the time the same ought to be delivered in due course of delivery by the Post Office, and notwithstanding the same may be returned by the Post Office.

184. No service under these rules shall be deemed invalid by reason of any error or omission in the name, style or designation of the person on whom service is sought to be made, provided the Judge is satisfied that such person has not been prejudiced thereby.

Taxation of Costs

185. Every advocate, manager, accountant, auctioneer, broker or other person employed by an Official Liquidator shall on request by the Official Liquidator (to be made a sufficient time before the declaration of a dividend) deliver his bill of costs or

charges to the Official Liquidator for the purpose of taxation; and if he fails to do so within the time stated in the request, or such extended time as the Court may allow, the Official Liquidator shall declare and distribute the dividend without regard to such person's claim, and subject to any order of the Court the claim shall be forfeited. The request by the Official Liquidator shall be in Form No.87.

186. Where a bill of costs or charges in any winding-up has been lodged with the Taxing Master, he shall give notice of an appointment to tax the same to the Official Liquidator and to the person to or by whom the bill or charges is or are to be paid (as the case may be).

187. The bill or charges, if incurred in a winding-up by the Court prior to the appointment of an Official Liquidator, shall be lodged with the Registrar, and if incurred after the appointment of an Official Liquidator. The Registrar or Official Liquidator, as the case may be, shall Judge the bill or charges with the Taxing Master.

188. Every person whose bill or charges in a winding-up by the Court is or are to be taxed shall, on application of the Official Liquidator, furnish a copy of his bill or charges so to be taxed, on payment at the rate of 8 annals per folio of 90 words, which payment shall be charged on the assets of the Company. The Official Liquidator shall call the attention of the Court to any items which, in his opinion, ought to be disallowed or reduced, and may attend or be represented on the taxation.

189. Where any party to, or person affected by, any proceeding desires to make an application for an order that he be allowed his costs, or any part of them, incident to such proceeding, and such application is not made at the time of the proceeding –

- (1) such party or person shall serve notice of his intended application on the Official Liquidator;
- (2) the Official Liquidator may appear on such application and object thereto;
- (3) no costs of or incident to such application shall be allowed to the applicant unless the Court is satisfied that the application could not have been made at the time of the proceeding.

190. Upon the taxation of any bill of costs, charges or expenses being completed, the Taxing Master shall issue to the person presenting such bill for taxation his allowance or certificate of taxation in Form No.88. The bill of costs, charges, and expenses together with the allowance or certificate shall be filed with the Registrar.

191. Where the bill or charges of any advocate, manager, accountant, auctioneer, broker or other person employed by an Official Liquidator, is or are payable out of the assets of the Company, a certificate in writing, signed by the Official Liquidator, shall on the taxation be produced to the Taxing Master, setting forth whether any, and if so what, special terms of remuneration have been agreed to, and in the case of the bill of costs of an advocate, a copy of the resolution or other authority sanctioning the employment.

192. Where an order is made by the High Court for payment of any costs, the order shall direct the taxation thereof by the Taxing Master except in cases where a gross sum in lieu of taxed costs is fixed by the order.

Transfer of Winding-up Proceedings

193. A Judge of the High Court may, at any stage of any proceeding under the Act pending in a District Court, for good cause shown, order such proceeding to be transferred to the High Court.

194. (1) Application under section 164 or section 165 of the Act or under rule 193, as the case may be, shall be made by petition verified by affidavit. Upon the filing of such an application the Registrar shall give such orders and directions as the nature of the case may require and shall fix a date for hearing.

(2) The application may be made *ex-parte*, but the Judge may adjourn consideration thereof, and direct notice to be given to such person or persons as he may think fit.

195. An order for transfer of winding-up proceedings shall be in Forms NOs.89, 90 or 91 as the nature of the case may require.

Termination of Winding-up

196. Upon the termination of the proceedings for the winding-up of any company, a balance sheet shall be brought in by the Official Liquidator of his receipts and payments, and verified by his affidavit; and the Official Liquidator shall pass his final account, and the balance (if any) due on the final account shall be certified by the Registrar, and upon payment by the Official Liquidator of the balance (if any) in such manner as the Judge shall direct, the recognizance entered into by the Official Liquidator and his sureties may be vacated (Form No. 92).

197. When the Official Liquidator has passed his final account, and the balance (if any) due thereon has been paid in such manner as the Judge shall direct, the Official Liquidator shall, in case the company has not been already dissolved, apply to the Judge for an order that the company be dissolved from the date of such order, and an order in Form No.93 shall thereupon be made.

198. When the proceedings for the winding-up of any company have been completed, all documents and books of account or records of the Official Liquidator shall be deposited in Court, unless the Judge otherwise directs.

199. All money representing unclaimed or undistributed assets or dividends in the hands of the Official Liquidator at the date of the dissolution of the company shall be lodged as Revenue Deposit with the Collector of Rangoon, and the administration of these assets or dividends shall thence forward rest with the said Collector.

200. The winding-up of a company shall, for the purpose of section 244 of the Act, be deemed to be concluded: -

(a) In the case of a company wound up by order of the Court, at the date on which the order dissolving the company has been reported by the Official Liquidator to the Registrar of Companies.

(b) In the case of a company wound up voluntarily or under the supervision of the Court, at the date of the dissolution of the company, unless at such date any funds or assets of the company remain unclaimed or undistributed in the hands or under the control of the Liquidator, or any person who has acted as Liquidator, in which

case the winding-up shall not be deemed to be concluded until such funds or assets have either been distributed or lodged with the Collector of Rangoon.

Statements to the Registrar of Companies

201. The statements with respect to the proceedings in and position of a liquidation of a company, the winding-up of which is not concluded within one year after its commencement, shall be sent to the Registrar of Companies as follows: -

(1) The first statement, commencing at the date when a Liquidator was first appointed and brought down to the end of twelve months from the commencement of the winding-up, shall be sent within 30 days from the expiration of such twelve months; and the subsequent statements shall be sent at intervals of twelve months, such statements being brought down to the end of the year for which it is sent.

(2) Subject to the next succeeding rule, Form No.95 with such variations as circumstances may require, shall be used and the directions specified in the form be observed in reference to every statement.

(3) Every statement shall be sent in duplicate and shall be verified by an affidavit in Form No. 96.

202. Where a Liquidator has not during any period for which a statement has to be sent received or paid any money on account of the company, he shall, at the period when he is required to transmit his statement, send to the Registrar of Companies the prescribed statement in Form No.95, in duplicate, containing the particulars therein required with respect to the proceedings in and position of the liquidation, and with such statements shall also send an affidavit of no receipts or payments in Form No.96.

Voluntary Winding-up

203. Where an application is made in the voluntary winding-up of a company, whether or not an order shall have been made that the voluntary winding-up shall continue but subject to the supervision of the Court, these rules, so far as may be, shall be applied on the subject matter and mode of such application.

204. The statements required by sections 208D and 209G of the Act to be laid before the general meeting and/or meeting of creditors of a company, the voluntary winding-up of which continues for more than one year, shall, with such variations as circumstances may require, be in the same form and contain the same particulars as the statements mentioned in Rule 201.

Miscellaneous

205. The Judge may, in any case in which he shall see fit, extend or abridge the time appointed by the rule or fixed by any order of the Court for doing any act or taking any proceeding.

206. (1) No proceedings under the Act or the rules shall be invalidated by any formal defect or by any irregularity, unless the Judge is of opinion that substantial injustice has been caused by the defect or irregularity, and that the injustice cannot be remedied by any order of the Court.

(2) No defect or irregularity in the appointment of an Official Liquidator shall vitiate any act done by him in good faith.

207. All account, lists, notices and other documents directed by these rules to be filed in Court shall be filed before the Registrar.

208. In cases not provided for by these rules or by rules of procedure laid down in the Act, the practice and procedure of the High Court of Justice in England in matters relating to companies shall be followed, so far as they are applicable and are not inconsistent with these rules or the provisions of the Act.

209. In all cases in which by law a person may make a solemn affirmation instead of an affidavit, the word "affidavit" in these rules shall be deemed and taken to mean a solemn affirmation.

210. The Companies Rules, 1924, and the forms thereby, prescribed are, subject to the provisions of section 284 of the Act, hereby repealed and annulled; provided that such repeal shall not prejudice or affect anything done or suffered before the date on which these rule come into operation under any rule or order which is hereby repealed and that no rule or practice which was annulled or repealed by the said rules shall be revived by reason of the repeal and annulment hereby effected.

SCHEDULE OF FORMS

[An appropriate title, in accordance with the General Heading prescribed by Rule 3, must be inserted at the head of every form when used.]

No.1. – PETITION FOR REDUCTION OF CAPITAL.

[Rule 8]

(Title)

The humble petition of the above named Company (hereinafter called the Company)

SHEWETH –

1. That the Company was incorporated on the _____ day of _____ 19____ under the provisions of the Burma Companies Act as a Company Limited by shares.

2. That the registered office of the Company is situated at (¹)

3. That the objects of the Company are as following: (²)

4. That the nominal capital of the Company is K _____ divided into _____ share of which _____ shares have been issued and are fully paid up or credited as fully paid up.

5. That shortly after its incorporation the Company commenced to carry on and it has since been and still is carrying on business.

6. That by article (s) _____ of the Articles of Association of the Company it is provided that the Company may (set out Article or Articles of Association authorizing a reduction of capital).

7. (Set out the reasons for reduction stating all material facts and circumstances.)

8. That under the provisions of section 55 of the Burma Companies Act, and un pursuance of the powers in that behalf contained in the said Articles of Association the Company by a special Resolution of its shareholders duly passed at Extraordinary General Meetings duly convened and held on the _____ day of _____ 19____, and the _____ day of _____ 19____, respectively, resolved : -

(Set out the special resolution for reduction of capital.)

9. (1) That the reduction of capital does not involve either the diminution of liability in respect of unpaid capital or the payment to any shareholder of any paid-up capital and in consequence no creditor is entitled to object to the reduction under the provisions of section 58 of the said Act.

10. (If the petition asks that the use of the words "and reduced" be dispensed with, here state reasons.)

11. That the form of minute proposed to be registered under the provisions of section 61 of the said Act is as follows:-

(Set out proposed Minute of Reduction.)

Your Petitioners therefore humbly pray – (2)

- (1) that the reduction of capital to be effected by the Special Resolution set out in paragraph 8 hereof be confirmed and that the minute set forth in paragraph 11 hereof be approved by the Court;
- (2) that the addition of the words "and Reduced" to the Company's name be dispensed with;
- (3) that the obtaining of the certificate provided for by Rule 22 of the rules of this Honorable Court may be dispensed with and that in accordance with Rule 10 of the said rules a day may be fixed for the hearing of this Petition and Directions given as to the advertisements to be published;
- (4) that such other order may be made in the premises as to the Court shall seem fit.

Petitioner's Advocate.

Petitioners.

I. of make oath (or, solemnly affirm) and say as follows; -

1. That I am a (Director) of the Petitioner Company and as such I am fully acquainted with the affairs of the said Company.

2. That the facts stated in the foregoing Petition are true to my knowledge.

Sworn (or, solemnly affirmed). etc.

No.2. – FORM OF ORDER.

[RULE 12.]

(Title)

Upon the application of the petitioners dated _____ and upon hearing the Advocates for the petitioners and on reading the petition filed on the _____ day of _____, it is ordered, that an enquiry be made what are the debts, claims and liabilities of or affecting the said company on the _____ day of _____ 19, and that notice of the presentation of the said petition be inserted in (_____) and that a list of the persons who are creditors of the company on the said _____ day of _____ and the affidavit verifying the same be filed in the office of the undersigned on or before the _____ day of _____

No. 3. – ADVERTISEMENT, PRESENTATION OF PETITION
[RULE 13]
(Title.)

Notice is hereby given that a petition for confirming a resolution reducing the capital of the above company from K _____ to K _____ was on the _____ day of _____ presented in this Court, and is now pending and that the list of creditors of the company is to be made out as for the _____ day of _____ 19. _____

No.4. – AFFIDAVIT VERIFYING LIST OF CREDITORS.
[RULE 15]
(Title.)

I, A. B. of, etc., make (oath/solemn affirmation) and say as follows: -

1. The paper writing now produced and shown to me and marked with the letter A, contains a list of the creditors of and persons having claims upon the said company on the _____ day of _____ 19 (the date fixed by order in this matter dated _____) together with their respective addresses, and the nature and amount of their respective debts or claims, and such list is , to the vest of my knowledge, information and belief, a true and accurate list of such creditors and persons having claims on the day aforesaid.

2. To the best of my knowledge and belief there was not , at the date aforesaid, any abet or claim which, if such date were the commencement of the winding-up of the said company, would be admissible in proof against the said company other than and except the debts set forth in the said list. I am enabled to make this statement from facts within my knowledge as the _____ of the said company, and from information derived upon investigation of the affairs and the books, documents and paper of the said company.

(Sworn / Solemnly affirmed) etc.

LIST OF CREDITORS REFERRED TO IN THE LAST FORM
A.
(Title)

This list of creditors, marked A. was produced and shown to A.B., and is the same list of creditors as is referred to in his affidavit, sworn before me this _____ day of _____ 19. _____

Name, address and descriptions of the creditors.	Nature of debt or claim.	Amount of debt or claim.
		K

No. 5.- NOTICE OF CREDITOR.
[RULE 17]
(Title.)

To Mr.

You are requested to take notice that a petition has been presented to the () Court of , to confirm a special resolution of the above company for reducing its capital to K , and that in the list of persons admitted by the company, to have been on the day of creditors of the company, your name is entered as a creditor (here state the amount of the debt or nature of the claim).

If you claim to have been on the last-mentioned day a creditor to a larger amount that is stated above you must on or before the day of sent the particulars of your claim and the name and address of your Advocate or Pleader (if any) to the undersigned at . In default of your so doing the above entry in the list of creditors will, in all proceedings under the above application to reduce the capital of the company, be treated as correct.

Dated the day of 19.

Advocate of the said Company.

No. 6. – ADVERTISEMENT OF LIST OF CREDITORS.
[RULE 18.]
(Title.)

Notice is hereby given that a petition has been present to the Court of at for confirming a resolution of the above company for reducing is capital from K to K A list of the persons admitted to have been creditor of the company on the day of 19 , may be inspected at the office of the company at , or at the office of , at any time during usual business hours on payment of the charge of K 1.

Any person who claims to have been on the last-mentioned day and still to be a creditor of the company, and who is not entered, on the said list and claims to be so entered, must on or before the day of send in his name and address, and the particulars of his claim, and the name and address of his Advocates or Pleaders (if any) to the undersigned at or in default thereof he will be precluded from objecting to the proposed reduction of capital.

Dated this day of 19.

No.7. – AFFIDAVIT OF LIST OF PERSONS WHO HAVE SENT IN CLAIMS.
[RULE 19]
(Title.)

We, C.D. of, etc., E.F. of, etc. and A.B. of, etc., severally make oath and say as follows: -

I, the said C.D., for myself, say as follows: -

1. I did, on the day of 19, in the manner hereinafter mentioned serve a true copy of the notice now produced and shown to me, and marked B, upon each

of respective persons whose names and addresses, and descriptions appear in the first column of the creditors, marked A, referred to in the affidavit of _____ filed on the _____ day of _____ 19.

2. I served the said respective copies of the said notice by putting such copies, respectively, duly address to such persons, respectively, according to their respective name and addresses appearing in the said list (being the last known addresses or places of abode of such persons respectively) and with the proper postage stamps affixed thereto as pre-paid letters, into the Post Office receiving house at _____ between the hours of _____ and _____ of the clock in the _____ noon of the said _____ day of _____

And I, the said E.E., for myself, say as follows:-

3. I am the advocate (or pleader) of the said company. A true copy of the notice now produced and shown to me, and marked C, has appeared in the _____, _____ of the _____ day of _____ 19, the _____ of the _____ day of _____ 19, etc.

4. I have, in the paper writing now produced and shown to me, and marked D, set forth a list of all claims, the particulars of which have been sent in to me pursuant the said notice B now produced and shown to me by person claiming to be creditors of the company for larger amounts than are stated in the list of creditors, marked A, referred to in the affidavit of _____ filed on the _____ day of _____ 19.

5. I have, in the paper writing now produced and shown to me, marked D, set forth a list of all claims, the particulars of which have been sent in to me pursuant to the notice referred to in the third paragraph of this affidavit by persons claiming to be creditors of the said company on the _____ day of _____ 19, not appearing on the said list of creditors, marked A, and who claimed to be entered thereon.

And we, C.D. and A.B., for ourselves, say as follow: -

6. We have, in the first part of the said paper writhing, marked D (now produced and shown to us), and also in the first part of the said paper writing, marked E (also produced and shown to us), respectively, set forth such of the set forth such of the said debts and claims as are admitted by the said company to be due wholly or in part, and how much is admitted to be sue in respect of such of the same debts and claims, respectively, as are not wholly admitted.

7. We have, in the second part of each of the said paper writings, marked D and E, set forth such of the said debts and claims as are wholly disputed by the said company.

8. In the said Exhibits D and E are distinguished such of the debts the full amounts whereof are proposed to be set apart, and appropriated in such manner as the Judge shall direct.

Sworn (or, solemnly affirmed), etc.

EXHIBIT D REFERRED TO IN THE LAST-MENTIONED AFFIDAVIT.

D

List of debts and claims of which the particulars have been sent in to (_____) by persons claiming to be creditors of the said company for larger amounts than are stated in the list of creditors made out by the company.

This paper Writing, marked D, was produced and shown to C.D., E.F., and A.B. respectively, and is the same as is referred to in the affidavit sworn before me this _____ day of _____ 19.

First Part. – Debts and claims wholly or partly admitted by the company: -

Name, addresses and descriptions of creditor.	Particulars of debt of claim.	Amount claimed.	Amount admitted by the company to be owing to creditors.	Debts proposed to be set apart and appropriated in full although disputed.
K	K	K		

Second Part. – Debts and claims wholly disputed by the company : -

Name addresses and descriptions of claimant	Particulars of claimed	Amount claimed	Debts proposed to be set apart and appropriated in full although disputed.
K		K	

EXHIBIT E REFERRED TO IN THE LAST-MENTIONED AFFIDAVIT.

E.

List of debts and claims of which the particulars have been sent in to Mr. by persons claiming to be creditors of the company and to be entered on the list of the creditors made out by the company.

This paper writing, marked E, was produced and shown to C.D., E.F., and A.B. respectively, and is the same as is referred to in their affidavit sworn before me this day of 19.

First Part. – (Same as in Exhibit D.)

Second Part. – (Same as in Exhibit D.)

Note.- The name are to be inserted alphabetically.

No.8. – NOTICE TO CPEDITORS TO COME IN AND PROVE DEBT.

[RULE 20]

(Title.)

To Mr.

You are hereby required to come in and prove the debt claimed by you against the above company, filing your affidavit, and giving notice thereof to Mr. , the Advocate of the company on or before the day of next; and you are to attend in person or by your Advocate in this Court on the day of 19 at o'clock in the noon, being the time appointed for hearing and adjudicating upon the claim, and produce any securities or document relating to your claim.

In default of your complying with the above directions, you will (be precluded from objecting to the proposed reduction of the capital of the company), or (in all proceedings relative to the proposed reduction of the capital of the company, be treated as a creditor, for such amount only as is set against your name in the list of creditors),

Dated day of 19.

A.B.,

Advocate for the said Company.

No. 9. – ADVERTISEMENT OF DAY FIXED FOR HEARING PETITION.

[RULE 25.]

(Title.)

Notice is hereby given that a petition presented to this Court on the day of , for confirming a resolution reducing the capital of the above company form K to K is directed to be heard before the Honourable on the day of 19
Date day of 19.

C. and D. of
Advocates for the Company.

No. 10. – PETITION BY COMPANY FOR WINDING-UP.

[RULE 31.]

(Title.)

The humble petition of a creditor of the above named Company (hereinafter called the Company.)

SHEWETH –

1. That the Company is a Company duly incorporated under the Burma Companies Act.

2. That the registered office of the Company is at ⁽¹⁾.

3. That the nominal capital of the Company is K divided into shares of K each. The amount of the capital paid up or credited as paid up is K

4. That the objects of the Company are as follows : - ⁽²⁾
and the other objects set forth in the memorandum of association thereof.

5. That the Company is indebted to your petitioner in the sum of K for ⁽³⁾

6. That on the day of 19 your petitioner served (or caused to be served by A. B. of) on the Company by leaving the same at its registered office a demand under his hand in the works and figures following: -

(Set out demand in full).

7. That the Company has neglected to pay the said sum of K or to secure or compound it to the reasonable satisfaction of your petitioner.

8. That the Company is (insolvent and) unable to pay its debts.

9. That in the circumstances it is just and equitable that the Company should be wound up.

Your petitioner therefore humbly prays as follows: -

(1) That the Company may be wound up by the Court (1) under the provisions of the Burma Companies Act.

(2) Or that such other order may be made in the premises as shall be just.

Note.- It is intended to serve this petition on

No.12. – ADVERTISEMENT OF PETITION.

[RULE 32.]

(Title.)

Notice is hereby given that a petition for the winding-up of the above named company by the (or subject to the supervision of the) High Court of Judicature at Rangoon (or District Court of) was on the day of 19 presented to the said Court by the said company (or A. B of , a creditor or contributory of the said company or as the case may be). And that the said petition is directed to be heard before on the day of 19; and any creditor or contributory of the said company desirous to oppose the making of an order for the winding-up of the said company under the above Act, should appear at the time of hearing by himself or his counsel for that purpose; and a copy of the petition will be furnished to any creditor or contributory of the said company requiring the same, by the undersigned, on payment of the regulated charge for the same.

C. and D. of, etc.,
Advocate for the Petitioners.

Note. – Rule 36 provides that any person who intends to appear on the hearing of the said petition must serve on or send by post to the above named, notice in writing of his intention so to do. The notice must state the name and address of the person, or , if a firm, the name and address of the firm, and must be signed by the person or firm, or his or their advocate (if any), and must be served, or, if posted, must be sent in sufficient time to reach the above named not later than two clear days before the day of 19.

No.13. – AFFIDAVIT VERIFYING PETITION
[RULE 34.]
(Title.)

I, A.B. of, etc., make oath and say (or do solemnly affirm) that such of the statements in the petition now produced and shown to me, and marked with the letter A, as relate to my own acts and deeds are true, and such of the said statements as relate to the acts and deeds of any other persons or person I believe to be true.

Sworn, (or, solemnly affirmed), etc.

No. 14. – NOTICE OF INTENTION TO APPEAR ON PETITION.
[RULE 36]
(Title.)

Take notice that A.B., of (1) a creditor for K of (or contributory holding (2) shares in) the above Company intends to appear on the hearing and to support (or oppose) the petition for the winding-up of the said Company.

Signed (3) Name of person or firm)
(Address)
(Date)

No.15. – LIST OF PERSONS ATTENDING AT THE HEARING OF A PETITION.
[RULE 37.]
(Title.)

Name. (1)	Address. (2)	Name and address of advocate of party who has given notice. (3)	Creditors.	Contributories.	Opposing. (6)	Supporting (7)
			Amount of debt. (4)	Amount of shares. (5)		

Dated this _____ day of _____ 19

Petitioner (or,
Advocate for Petitioner).

No. 16 – NOTIFICATION TO OFFICIAL RECEIVER OF WINDING-UP ORDER.
[RULE 41.]
(Title.)

To the Official Receiver of the Court.

(Address)

Take notice that an order was pronounced on the _____ day of 19 , by the Hon'ble Mr. Justice (or as the case may be) for the winding-up of the under mentioned company under the Burma Companies Act.

Registrar (or District Judge)

Name of Company.	Registered office of Company.	Name and address of Petitioner or his Advocate.	Date of presentation of petition.

No.17.- ORDER FOR WINDING-UP BY COURT.
[RULE 42.]
(Title.)

Upon the petition of the above named company [or of A. B., of etc. a creditor (or contributory) of the above named company] filed on the _____ day of _____ 19, and presented into the said for the petitioner, and Mr. _____ for the petitioner, and Mr. _____ for _____, and upon reading the said petition, an affidavit (or solemn affirmation) of the said petitioner, filed, etc., verifying the said petition, an affidavit (of solemn affirmation) of S.M. filed the _____ day of _____ 19, the Burma Gazette of the _____ day of _____ the _____ of the _____ day of _____ the _____ day of _____ the _____ of the _____ day of _____ (enter any other paper) each containing an advertisement of the said petition (enter any other evidence), this Court doth order that the said _____ Limited be wound up by this Court under the provisions of the Burma Companies Act.

Note.- It will be the duty of each of the persons as are liable to make out or to concur in making out a statement of affairs as the Official Liquidator may require to attend on the Official Liquidator at such time and place as the Official Liquidator may appoint and to give him all the information he may require.

No.18. – ORDER FOR WINDING-UP SUBJECT TO SUPERVISION.

[RULE 42.]

(Title.)

Upon the petition, etc., this Court doth order that the voluntary winding of the said _____ Limited be continued, but subject to the supervision of the Court; and any of the proceedings under the said voluntary winding-up may be adopted as this Court shall think fit; and it is ordered that the liquidator appointed in the voluntary winding-up of the said company, do on the _____ day of _____ next, and thenceforth every three months _____ file with the Registrar a report in writing as to the position of, and the progress made with the winding-up of the said Company, and with the realization of the assets thereof, and as to any other matters connected with the winding up as the court may from time to time direct. And the creditors contributories and liquidator of the said company, and all other persons interested, are to be at liberty to apply to this Court as there may be occasion.

No.19.- ADVERTISEMENT OF ORDER TO WIND UP.

[RULE 43]

(Title.)

By an order made by the High Court (or District Court of _____ in the above matter, dated the _____ day of _____ 19 on the petition of the above named company (or A.B. of _____). It was ordered that, etc., as in Form NO.17 or 18.

Advocates for Petitioner.

No. 20. – ADVERTISEMENT OF DATE FIXED FOR THE APPOINTMENT OF OFFICIAL LIQUIDATOR.

[RULE 45.]

(Title.)

Notice is hereby given that Court has fixed the _____ day of _____ 19, at _____ o'clock in the _____ noon before _____ for the appointment of an Official Liquidator of the above named company.

Dated this _____ day of _____ 19.

Advocate (or pleader) for Petitioner.

No. 21. – NOMINATION FOR APPOINTMENT OF OFFICAL LIQUIDATOR (AND SURETIES).

[RULE 46]

(Title.)

We, the undersigned contributories of the above named company for the number of shares placed opposite our respective names, hereby propose Mr. R.P.H. of, etc., registered accountant or, as the case may be, to be the Official Liquidator of the said company and H.N. of, etc. and J.P. of, etc., to be his sureties: -

Name.	Address.	Number of shares held.

No. 22. – RECOGNIZANCE OF THE OFFICAL LIQUIDATOR AND SURETIES.

[RULE 47.]

(Title.)

The Honorable Mr. Justice _____ (or I, the Judge of the District Court of _____) has (have) approved of and allowed this recognizance. Registrar (or District Judge).

DNOW ALL MEN BY THESE-PRESENTS that I, _____ (name of the Official Liquidator, his description and address) and we _____ (name of the sureties, their descriptions and addresses) are jointly and severally held and firmly bound unto _____ Registrar of the High Court in its Ordinary Original Civil Jurisdiction (or _____ Judge of the District Court of _____), his successor or successors in office and the assigns in the sum of K _____ of lawful money of the Union of Burma to be paid to the said (name of the Registrar, Original Side or name of the Judge) his successor or successors in office or assigns, for which payment well and truly to be made we the said _____ (name of the Official Liquidator and Sureties) for ourselves, our heirs executors, administrators and representatives and every one of them do hereby bind and oblige ourselves for the whole firmly by these presents.

Signed by the said (name of the Official Liquidator and sureties).

Dated this _____ day of _____ one thousand nine hundred and _____, made by the said High Court (or District Court of _____), made by the matter of the Burma Companies Act and in the matter of _____ (name

of the company) the said _____ (name of the Official Liquidator) was appointed the Official Liquidator of the said company and he was thereby directed to give _____ security for K _____ to be approved by one of the Honorable Judges (or the Judge of the said Court). AND WHEREAS the said _____ (name of the Official Liquidator) has proposed and the Honorable Mr. Justice _____ (or the Judge of the said Court) has accepted the said _____ (name of the sureties) as sureties for the said _____ (name of the Official Liquidator).

NOW the condition of the above written Bond is such that if the said _____ (name of the Official Liquidator or his executors or administrators or some or one of them do and shall duly account for all and every sum and sums of _____ money or other property which the said _____ (name of the Official Liquidator) has received and shall receive or has or shall become or be liable to pay or account for as such Official Liquidator as aforesaid and do and shall pay or deliver the same as the Court or a Judge hath directed or shall hereafter direct and do and shall from time to time and at all times hereafter so long he shall continue as such Official Liquidator duly and faithfully all respects discharge the duties and obligations which shall devolve upon him as Official Liquidator as aforesaid and file and pass his accounts before a (or, the) Judge of the said Court at the times and in the manner required by the rules of the said Court or as the court or a Judge may direct and obey and carry out all other directions contained in the said order and all other orders which may hereafter be made, the above written Bond or Obligation shall be void, otherwise the same shall remain in full force and virtue.

IN WITNESS where of these presents have been executed the day and year above written.

SIGNED by the said _____ (name of Official Liquidator) in the presence of : -

SIGNED by the said _____ (name of surety) in the presence of : -

SIGNED by the said _____ (name of surety) in the presence of : -

No. 23. – AFFIDAVIT OF SURETIES.

[RULE 47]

(Title.)

We, _____ (name, addresses and descriptions of sureties) , severally make oath and say (or solemnly affirm) as follows:-

1. I, the said _____ , for myself, say that I am worth the sum of K _____ of lawful money of the Union of Burma, over and above what is sufficient for the payment of all my just debts and liabilities.

2. And I, the said _____ , for myself, say that I am worth the sum of K _____ of ,etc. (as above).

Sworn,
(or solemnly affirmed). etc.

No. 24. – ORDER APPOINTING AN OFFICIAL LIQUIDATOR.
[RULE 50.]
(Title.)

The _____ day of _____ 19.

Upon the application etc., and upon reading, etc., the Court doth hereby appoint R.P.H. of, etc., Official Liquidator of the above named company. (If security has not been given, add, and it is ordered that the said R.P.H. do, on or before the _____ day of _____ next, give security in the sum of K _____ to be approved by the Court), and it is ordered that the said R.P.H. on the _____ day of _____ and _____ day of _____ 19 and the same days in each succeeding year, file his accounts in the office of the Registrar of the Court (or in the case of a District Court in the District Court at _____) and it is ordered that all moneys to be received by the said R.P.H. be paid by him into the Union Bank of Burma, Branch (or other approved Bank, or in the case of a District Court into the District Court at _____), to the credit of the account of the Official Liquidator of the said company, within seven days after the receipt thereof. (In case two or more Official Liquidators are appointed add). And the said Court doth declare that the following acts, required or authorized to be done by the Official Liquidators may be done by either (or any one, or two) of the Official Liquidators hereby appointed, that is to say (describe the acts and all other acts required or authorized to be done by both or all) the Official Liquidators hereby appointed.

No. 25. – ORDER APPOINTING A PROVISIONAL OFFICIAL LIQUIDATOR.
[RULE 56.]
(Title.)

The _____ day of _____ 19.

Upon the application, etc., and upon reading, etc., the court doth hereby appoint R.P.H. of, etc, provisionally Official Liquidator of the above named company. (If security dispensed with, add without security: or if security is to be given, add direction as to security account and payment into the Bank as in Form No.24) and the said Court doth hereby limit and restrict the powers of the said R.P.H. as such provisional Official Liquidator to the following acts, that is to say (describe the acts which the provisional Official Liquidator is authorized to do).

No. 26. – SANCTION OF APPOINTMENT OF ADVOCATE OR PLEADER TO
OFFICIAL LIQUIDATOR AND APPOINTMENT.
[SECTION 181.]
(Title.)

The Court sanctions the Official Liquidator appointing an advocate (or pleader) to assist him in the performance of his duties.

L.H.

I hereby appoint _____ to be my Advocate/Pleader in this matter, dated his _____ day of _____ 19.
Official Liquidator.

No. 27. – ORDER FOR PAYMENT OF MONEY, OF DELIVERY OF BOOKS, ETC.,
TO THE OFFICIAL LIQUIDATOR.
[SECTIONS 185 AND 187.]
(Title.)

Upon the application of, etc., and on reading, etc., it is ordered that A.B. of , etc., do, within four days after service hereof, pay to(or deliver, convey, surrender or transfer to or into the hands of) R.P.H., the Official Liquidator of the said company, at the office of the said R.P.H., situate at, etc., the sum of K being the amount of debt appearing to be due from the said A.B. on his account with the said company (or any sum or balance, books, papers, estate or effects specifying the property) now being in the hands of the said A.B. and to which the said company is *prima facie* entitled (or otherwise as the case may be).

No. 28. – DIRECTION TO OPEN ACCOUNT AT A BANK.
[RULE 50.]
(Title.)

To the Agent of the Bank at
SIR,
An order, dated the day of 19 , having been made in the above matter by the High Court of (or District Court of) for winding up the above named company by the Court, under the provisions of the Burma Companies Act, and R.P.H., of having, by order dated the day of 19 , been appointed to be Official Liquidator of the said company, you are requested to open an account, to be entitled "The account of the Official Liquidator of the company." in your books pursuant to the Official Liquidator, whose signature is attached hereto and countersigned by , whose signature is also attached hereto.

I am ,Sir,
Your most obedient servant,
Registrar (or District Judge).

Signature.
R.P.H., Official Liquidator.
G.W.

NO. 29. – ADVERTISEMENT OF APPOINTMENT OF OFFICIAL LIQUIDATOR.
[RULE 52.]
(Title.)

Notice is hereby given that the Honorable Mr. Justice (or the District Judge of) has, by an order dated the day of 19, appointed R.P.H. of to be Official Liquidator of the above named company.

Date this day of 19.

Advocate (or pleader) for Petitioner.

No. 30. – STATEMENT OF AFFAIRS – contd.
n – As regards Creditors – conclud.

Gross Liabilities.		Liabilities.		Expected to rank		Assts.		Estimated to produce.		
K	P	K	P	K	P	K	P	K	P	
		(d) Liabilities on bills discounted other than company's own acceptances for value as per List "D" Of which it is expected will rank for dividend. (e) other liabilities, as per list "E". Of which it is expected will rank for dividend. (f) Preferential creditors for rates, taxes, wages, etc., as per List "F" deducted contra K				(c) Bills of exchanged or other similar securities on hand, as per List "J". Estimate to produce. (d) Surplus from securities in the hands of creditors fully secured per (contra) (b) (e) Unpaid calls (debtors) as per List "K" Estimated to produce.			_____	
		(g) Loans on debenture bonds, as per List "G" deducted contra (holders) K				Estimated total assets.. Deduct preferential creditors as per contra (f).			_____	
		Estimated surplus (if any) after meeting liabilities of company, subject to cost of liquidation.				Estimated amount available to meet claims of debenture holders. Deduct loans on debenture bonds secured on the assets of the company as per contra(g).			_____	
						Estimated amount available to meet unsecured creditors, subject to cost of liquidation.			_____	
						Estimated deficiency of assets to meet liabilities of the company, subject to cost of liquidation.			_____	

The nominal amount of unpaid capital liable to be called up is K _____ (which is available to meet above deficiency) or (charged to debenture holders) or as the case may be.

No.30. – STATEMENT OF AFFAIRS – contd.

I – As regards Contributories.

	K	P	K	P		K	P
Capital issued and allotted, viz. :- Founders' Shares of K per share. (Shareholders.) (a) Issued as fully paid. Amount called up at K per share, as per list "L". Ordinary Shares of K per share. (Shareholders.) (a) Issued as fully paid, Amount called up at K per share, as per list "M". Preference Shares of K per share. (Shareholders.) (a) Issued as fully paid. Amount called up at K per share as per list "N". (b) Amount, if any, paid in advance of call.					Estimated Surplus as above (if any) subject to cost of Liquidation.		
<i>Less</i> unpaid calls estimated to be irrecoverable. <i>Add</i> deficiency to meet liabilities as above.					Total deficiency as explained in Statement "O".		

I, _____ of _____ make oath and say that the foregoing
Statement and the Several Lists hereunto annexed marked _____ are,
to the best of my knowledge and belief, a full, true and complete statement of the affairs
of the above named Company, on the _____ day of _____ 19, the
date of the winding-up order (c).

NOTE . - The Commissioner is particularly requested,
before swearing the Affidavit, to ascertain that the full name,
address and description of the Deponent are stated, and to
initial all crossings-out or other alterations on the printed form.
A deficiency in the affidavit in any of the above respects will
entail its refusal by the Court, and will necessitate its being
re-sworn.

} Sworn at
this _____ day _____ 19
Before me.

Signature
Commissioner, etc.

No. 30. – STATEMENT OF AFFAIRS – contd.

LIST "A"

Unsecured Creditors.

The names to be arranged in alphabetical order and numbered consecutively, Creditors for K 100 and upwards being placed first.

Note. – 1. When there is a contra account against the creditor, less than the amount of his claim against the Company, the amount of creditor's claim and the amount of the contra account should be shown in the third column, and the balance only be inserted under the heading "Amount of Debt," thus; -

	K	P
Total amount of claim	...	...
Less contra account	...	...

No such set off should be included in List I.

2. The particulars of any bills of exchange and promissory notes held by a creditor should be inserted immediately below the name and address of such creditor.

3. The names of any creditors who are also contributories, or alleged to be contributories, of the Company must be shown separately, and described as such at the end of the List.

No. (1)	Name. (2)	Address and occupation. (3)	Amount of Debt. (4)	Date when contracted.		Consideration. (7)
				Month. (5)	Year. (6)	
			K P			

Dated

19 ,

Signature.

No. 30. – STATEMENT OF AFFAIRS – contd.

List "B".

Creditors fully secured (not including debenture holders).

No.	Name of Creditors.	Address and Occupation.	Amount of Debt.	Date when contracted.		Consideration.	Particulars of security.	Date when given.	Estimated value of security	Estimated surplus from security.
				Month	Year					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Dated

19 .

Signature.

No.30. – STATEMENT OF AFFAIRS – contd.

LIST "C"

Creditors Partly Secured.
(State whether also Contributories of the Company).

No.	Name of Creditor.	Address and Occupation	Amount of Debt.	Date when Contracted.		Consideration	Particulars of Security	Month and Year when given.	Estimated Value of Security.	Balance of Debt Unsecured.
				Month	Year					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			K P						K P	K P

Dated 19 .

Signature.

LIST "D"

Liabilities of Company on Bills discounted other than their own acceptances for Value.

No.	Acceptor's Name, Address and Occupation.	Whether liable as Drawer or Indorse.	Date when due.	Amount	Holder's Names Address and Occupation (if known).	Amount expected to rank for Dividend.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				K P		K P

Dated 19 .

Signature.

No. 30. – STATEMENT OF AFFAIRS – contd.

LIST "E" OTHER LIABILITIES.

Full particulars of all liabilities not otherwise scheduled to be given here.

No.	Name of Creditor or Claimant.	Address and Occupation.	Amount of Liability or Claim.	Date when Liability incurred.		Nature of Liability	Consideration.	Amount expected to rank against Assets for dividend
				Month	Year			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			K P					K P

Dated 19 .

Signature.

LIST "F"

Preferential Creditors for Rates, Taxes, Salaries, Wages and Otherwise.

No.	Name of Creditor	Address and Occupation.	Nature of Claim	Period during which Claim accrued due.	Date when due.	Amount of Claim.	Amount payable in full.	Difference ranking for Dividend.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						K P	K P	K P

Dated 19 .

Signature.

No. 30. – STATEMENT OF AFFAIRS – contd.

LIST "G"

List of Debenture Holders.

The names to be arranged in alphabetical order and numbered consecutively. Separate Lists must be furnished of holders of each issue of Debentures, should more than one issue have been made.

No (1)	Name of Holder. (2)	Address. (3)	Amount. (4)	Description of Assets over which security extends. (5)
			K P	

Dated 19 .

Signature.

LIST "H"

Properly.

Full particulars of every description of property not included in any other lists are to be set forth in this list.

Full Statement and Nature of Property. (1)	Estimated cost. (2)	Estimated to produce. (3)
	K P	K P
(a) Cash at Bankers		
(b) Cash in hand		
(c) Stock in Trade, at		
(d) Machinery, at		
(e) Trade fixtures, fittings, office furniture, utensils, etc.		
(f) Investments in Stocks or Shares, etc.*		
(g) Loans for which Mortgage or other security held *		
(h) Other property, viz. :-		

* State particular.

Dated 19 .

Signature.

No. 30. – STATEMENT OF AFFAIRS – contd.

LIST "I"

Debts due to the Company.

NOTE. – If any debtor to the Company is also a creditor, but for a less amount than his indebtedness; the gross amount due to the company and the amount of the contra account should be shown in the 3rd column, and the balance only be inserted under the heading "Amount of Debt," thus : -

	K	P
Due to Company	...	
Less Contra account	...	

No such claim should be included in sheet "A."

No.	Name	Residence and Occupation.	Amount of Debt. (4)			Folio of Ledger or other book where particulars to be found.	When Contracted (6)		Estimated to Produce. (7)	Particulars of any Securities held for Debt. (8)
			Good	Doubtful	Bad		Month.	Years.		
(1)	(2)	(3)						(7)	(8)	

Dated 19 .

Signature.

LIST "J"

Bill of Exchange, Promissory Notes, etc., on hand available as Assets.

No.	Name of Accept of Bill or Note.	Address, etc.	Amount of Bill or Note.	Date when due.	Estimated to produce.	Particulars of any Property held as security for Payment of Bill or Note.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			K P		K P	

Dated 19 .

Signature.

No. 30. – STATEMENT OF AFFAIRS –contd.

LIST "K"
Unpaid Calls.

Consecutive No. (1)	No in Share Register. (2)	Name of Shareholder. (3)	Address and Occupation. (4)	No. of Shares holder. (5)	Amount of Call per Share unpaid. (6)	Total amount due. (7)	Estimated to realize. (8)
					K P	K P	K P

Dated 19 .

Signature.

LIST "L"
List of Founders' Shares.

Consecutive No. (1)	Register No. (2)	Name of Shareholder. (3)	Address. (4)	Nominal amount of Share. (5)	No. of Share holder. (6)	Amount per Share called up. (7)	Total amount called up. (8)
						K P	K P

Dated 19 .

Signature.

No.30. – STATEMENT OF AFFAIRS –contd.

LIST "M"
List of Ordinary Shares.

Consecutive No.	Register No.	Name of Shareholder.	Address.	Nominal amount of Share.	No. of Share holder.	Amount per Share called up.	Total amount called up.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						K P	K P

Dated 19 .

Signature.

LIST "N"
List of Preference Shares.

Consecutive No.	Register No.	Name of Shareholder.	Address.	Nominal amount of Share.	No. of Share holder.	Amount per Share called up.	Total amount called up.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						K P	K P

Dated 19 .

Signature.

No. 30. – STATEMENT OF AFFAIRS – contd.

LIST "O" (i)
Deficiency Account.

(1) Deficiency Account where Winding-up Order made within three years of formation of Company.

	K P			K P		K P	
				Amount dis-charged.	Due at date of Winding up Order.		
I. Gross profit (if any raising form carrying on business from date of formation of Company to date of Winding-up Order (1) (as per Trading Account annexed).			I. Expenditure in carrying on business from date of formation of Company to date of Winding-up Order (1), viz. : -				
II. Receipts, if any, during same period from under mentioned sources : -			II. General Expenditure: -				
Interest on Loans ...			Salaries, Wages not charged in Trading Account. Rents, Rates and Taxes. Law Costs Commission. Interest on Loans. Interest on Debentures. Miscellaneous expenditure (as per details annexed)				
Interest on Deposits ...							
Transfer Fees ...							
Amount paid on Shares issued and subsequently forfeited (as per list annexed).							
III. Other receipts, if any, during same period not included under any of the above heading, viz.			III. Director's fees from date of formation of Company to date of Winding-up Order (1).				
IV. Deficiency as per Statement of Affairs – Part II.			IV. Dividends declared during same period.				

No. 30. – STATEMENT OF AFFAIRS – contd.

LIST "O" (i) – conclud.
 Deficiency Account – conclud.

(1) Deficiency Account where Winding-up Order made within three years of formation of Company.

	K P		Amount dis-charged	Due at date of Winding-up Order.	K P	
			K P	K P		
		V. Losses and depreciation written-off in Company's book (2) : - Bad Debts ... Losses on Investments. Depreciation on Property. Preliminary Expenses.				
		VI. Losses and depreciation not written-off in Company's books, now written-off by the Directors (2) : - Bad Debts ... Losses on Investments. Depreciation on Property. Preliminary Expenses.				
		VII. Other Losses and Expenses.				
Total amount to be accounted for (3).		Total amount accounted for (3).				

NOTES. – (1) Where the Official Liquidator has no directed substitute any other date.
 (2) Where particulars are numerous they should be inserted in a separate schedule.
 (3) These figures should agree.

Dated 19 .

Signature.

No. 30. – STATEMENT OF AFFAIRS – contd.

LIST "O" (ii).

Deficiency Account.

(2) Deficiency Account where Winding-up Order made more than three years after formation of Company.

	K	P		K	P
<p>I. Excess of Assets over Capital and Liabilities on the (2)... day of ... 19 (if any), as per Company's Balance Sheet. (This and any previous Balance Sheets to be annexed or handed to O.L.)</p>			<p>I. Excess of Capital and Liabilities over Assets on the (2) day of ... 19 , (if any), as per Company's Balance Sheet. (This and any previous Balance Sheet to be annexed or handed to O.L.)</p>		
<p>II. Gross profit (if any), arising from carrying on business from the (2) ... day of.....19 ... to date of Winding-up Order (1) as per Trading Account Annexed.</p>			<p>II. Expenses of carrying on business from the (2)... day of ... 19, to date of Winding-up Order (1), viz. :-</p>		
<p>III. Receipts (if any), during same period from under mentioned sources: -</p>					
<p>Interest on Loans ...</p>					
<p>Interest on Deposits ...</p>					
<p>Transfer Fees ...</p>					
<p>Amount paid on shares issued and subsequently forfeited (as per list annexed).</p>			<p>General Expenditure: - Salaries..... Wages not charged in Trading Account. Rent, Rates and Taxes. Law Costs Commission. Interest on Loans. Interest on Debentures Miscellaneous expenditure (as per details annexed).</p>	<p>Amount dis-charged</p>	<p>Due at date of Winding-up Order. (1)</p>
<p>IV. Other receipts (if any), during same period not included under any of the above headings.</p>				<p>K P</p>	<p>K P</p>
<p>V. Deficiency as per Statement of Affairs (Part II).</p>			<p>III. Director's Fees from the (2) day of ... 19, to date of Winding-up Order(1). IV. Dividends declared during same period.</p>		

No. 30 – STATEMENT OF AFFAIRS – contd.

LIST"O". (ii) – conclud.

Deficiency Account - conclud.

(2) Deficiency Account where Winding-up Order made more than three years after formation of Company.

	K	P	V. Losses and depreciation from the ... day of ...19, (2) written off in Company's books, viz. (3) . – Bad debts Losses on investment Depreciation of property Preliminary Expenses.	Amount dis-charged		Due at date of Winding-up Order (1)		K	P
				K	P	K	P		
			VI. Losses and depreciation not written-off in Company's books, now written-off by Directors (3):- Bad Debt ... Losses on Investments. Deprecation of Property. Preliminary Expenses.						
			VII. Other Losses and Expenses (3).						
Total amount to be accounted for (4).			Total amount accounted for (4).						

NOTES. (1) Where the Official Liquidator has so directed substitute any other date.

(2) Three years before date of Winding-up Order or such other date as the Official Liquidator has directed.

(3) Where particulars are numerous they should be inserted in a separate schedule.

(4) These figures should agree.

Dated 19 .

Signature.

No. 30. – STATEMENT OF AFFAIRS –concl'd.

LIST "P"

In substitution for such of the lists named "A" to "O" as will have to be returned blank.

List	Particulars, as per front sheet.	REMARKS. Where no particulars are entered on any one or more of the Lists named "A" to "O" the word "Nil" should be inserted in this column opposite the particular List or Lists left blank.
A	Unsecured creditors	
B	Creditors fully secured (not including debenture holders).	
C	Creditors partly secured	
D	Liabilities on Bills discounted other than the Company's own acceptances for value.	
E	Other Liabilities	
F	Preferential Creditors for rates, taxes, wages, etc.	
G	Loans on Debenture Bonds	
H	Property	
I	Book Debts	
J	Bills of Exchange or other similar securities on hand.	
K	Unpaid Calls	
L	Founders' Shares	
M	Ordinary Shares	
N	Preference Shares	
O	Deficiency Account	

Dated 19 .

Signature.

No. 31. – SUMMONS FOR PERSONS TO ATTEND TO BE EXAMINED.

[SECTION 195.]
(Title.)

A.B. of, etc, and E.F. of , etc, are hereby severally summoned to attend at on the day of 19 , at of the clock in the noon to be examined on the part of the said Official Liquidator (or of W.D of, etc.) for the purpose of proceedings directed by the said Court to be taken in the above matter. And the said A.B. is hereby required to bring with him and produce at the time and place aforesaid, a certain indenture (describe documents) and all other books, papers, deeds, writings, and other documents in his custody or power in any wise relating to the above named Company.

Dated this day of 19.

This summons was taken out by Messrs C. and D. of
for the Official Liquidator (or for the said W.D.)

Advocates

No. 32. – ORDER DIRECTING A PUBLIC EXAMINATION.
[RULE 82.]
(Title.)

Upon reading the reports of the Official Liquidator in the above matter, dated respectively the day of 19, the day of 19, and

It is ordered that the several persons whose names and addresses are set forth in the schedule here to do attend before the Court on a day and at a place to be named for the purpose, and be publicly examined as to the promotion or formation of the company and as to the conduct of the business of the company, and as to their conduct and dealing as directors or officers of the company.

The Schedule referred to.

Name	Address	Connection with the Company

No.33. – ORDER APPOINTING A TIME FOR PUBLIC EXAMINATION.

[RULE 83.]
(Title.)

Upon the application of the Official Liquidator in the above matter it is ordered that the public examination of who, by the order of the Court, dated the day of 19, was directed to attend before the Court to be publicly examined, be held on the day of 19, at o'clock in the noon.

And it is ordered that the above named do attend at time above-mentioned.

Dated this day of 19.

Registrar.

Note.- Notice is hereby given that if you, the above-named fail without reasonable excuse, to attend at the time aforesaid, you will be liable to be committed to prison without further notice.

No. 34.- NOTICE TO ATTEND PUBLIC EXAMINATION.

[RULE 83.]

(Title.)

Whereas by an order of this Court, made on the _____ day of 19, it was ordered that you, the under mentioned _____ should attend before the Court on a day to be named for the purpose, and be publicly examined as to the promotion or formation of the company, and as to the conduct of the business of the said company, and as to your conduct and dealing as

And whereas the _____ day of _____ 19, at _____ o'clock in the _____ noon, before _____ has been appointed as the time and place for holding the said examination.

Notice is hereby given that you are required to attend at the said time and place, and at any adjournments of the examination which may be ordered, and to bring with you and produce all books, papers, and writings and other documents in your custody or power in any wise relating to the above-named company.

And take notice that if you fail, without reasonable excuse, to attend at such time and place, and at the adjournments of the said public examination which may be ordered, you will be liable to be committed to prison without further notice.

Dated this _____ day of _____ 19

Official Liquidator.

To

No. 35. – WARRANT AGAINST PERSON WHO FAILS TO ATTEND EXAMINATION.

[RULE 84.]

(Title.)

The Bailiff of this Court and to the Superintendent of the Central Jail, Rangoon (or as the case may be).

Whereas it hath been made to appear to the satisfaction of the Court that by order of the Court, dated the _____ day of _____ 19, and directed to _____ he was directed to attend personally at _____ and be examined before _____, which order was afterwards duly served upon the said [or, that there is probable reason to suspect and believe that the said . , has absconded and gone abroad (or quitted his place of residence, or is about to go abroad (or quit his place of residence) with a view of avoiding examination under the Burma Companies Act].

And whereas the said _____ did without good cause fail to attend on the said _____ day of _____ 19, for the purpose of being examined, according to the requirements of the said order of this Court made on the _____ day of _____ 19, directing him so to attend.

These are therefore, to require you the said Bailiff, to take the said _____ and to deliver him to the Superintendent of the above named prison, and you the said

Superintendent to receive the said _____ and him safely to keep in the said prison until such time as this Court may order.
Witness the Hon'ble _____, Chief Justice at Rangoon this _____ day of _____ 19.

No. 36. – REPORT TO THE COURT WHERE PERSON EXAMINED REFUSES TO ANSWER TO SATISFACTION OF REGISTRAR OR OFFICER.

[RULE 87.]
(Title.)

At the (public) examination of _____ held before me this _____ day of _____ 19, the following question was allowed by me to be put to the said ().

Q.
The _____ refused to answer the said question.
The _____ answered the said question as follows : -

A.
I thereupon named the _____ day of _____ 19, at _____ as their time and place for such (refusal to) answer to be reported to the Hon'ble Mr. Justice (or, to the Judge of this Court).

Dated this _____ day of _____ 19.

Registrar.

No. 37. –DISCLAIMER.

[RULE 92.]
(Title.)

Pursuant to an order of the _____ Court dated the _____ day of _____ 19, I, _____, the Official Liquidator of the above-named Company, hereby disclaim all interest in the lease, dated the _____ day of _____ 19, whereby the premises.

_____ were demised to _____ at a rent of K _____ per annum for a term of _____ Notice of this disclaimer has been given to _____

Dated this _____ day of _____ 19

Official Liquidator.

No. 38. – NOTICE OF DISCLAIMER OF LEASE.

[RULE 92]
(Title.)

Take notice that, pursuant to an order of this Court, dated the _____ day of _____, 19, I, _____, the Official Liquidator of the above named company, by writing under my hand bearing date the _____ day of _____, 19, disclaimed all interest in the lease

dated the _____ day of _____ 19 . whereby the premises _____ were demised to (_____) at a rent of K _____ per _____ for a term of _____
The above-mentioned disclaimer has been filed with the proceedings in this Court of _____

Dated this _____ day of _____ 19.

Official Liquidator.

To _____
(Address)

No. 39. – NOTICE BY OFFICIAL LIQUIDATOR REQUIRING PAYMENT OF MONEY OR DELIVERY OF BOOK, ETC., TO OFFICIAL LIQUIDATOR.

[RULE 95.]
(Title.)

Take notice that I, the undersigned _____ have been appointed Official Liquidator of the above named company, and that you, the under mentioned _____ are required , within _____ days after service hereof, to pay me (or deliver, convey, surrender, or transfer to or into my hands) as Official Liquidator of the said company, at my office situate at _____ , etc., the sum of _____ , being the amount of debt appearing to be due from you on your account with the said company (or any sum or balance, book, papers, estate or effects), (or specifically describe the property) now being in your hands to which the said company is entitled (or otherwise as the case may be).

Dated this _____ day of _____ 19.

Official Liquidator.

No. 40. – AFFIDAVIT OF CREDITOR IN PROOF OF DEBT.

[RULE 100.]
(Title.)

I, S.T., of, etc., make oath (or solemnly affirm) and say as follows : -

1. The above named company was on the _____ day of _____ 19, the date of the order for winding-up the same, and still is , justly and truly indebted to me in the sum of K _____ for, etc. (Describe shortly the nature of the debt and exhibit any security for it and in case of a trade debt exhibit a bill of parcels, and verify the reasonableness of the charges, as in proving a debt in a suit.)

2. I have not, nor hath nor have any person or persons by my, order or to my knowledge or belief for my use, received the sum of K _____ or any part thereof, or any security or satisfaction for the same or any part thereof (if any security add) except the said (describe the security herein before mentioned or referred to).

Sworn (or solemnly affirmed), etc.

No. 42. – PROOF OF DEBT OF WORKMEN.

[RULE 110.]

(Title.)

I, _____ of _____ make oath or, do solemnly affirm and say : -

That the above named company was on the _____ day of _____ 19____, and still is justly and truly indebted to the several person whose names, addresses, and descriptions appear in the schedule endorse hereon in the sums severally set against their names in the sixth column of such schedule for wages due to them respectively as workmen or others in the employ of the company in respect of services rendered by them respectively to the company during such periods as are set out against their respective names in the fifth column of such schedule, for which said sums, or any part thereof, I say that they have not, nor have any of them had or received any manner of satisfaction or security whatsoever. Sworn (or solemnly affirmed), etc.

Schedule referred to on the other side.

No.	Full name of workmen	Address	Description	Period over which wages due	Amount
(1)	(2)	(3)	(4)	(5)	(6)
					K P

Signature of Deponent.

No. 42. – ADVERTISEMENT FOR CREDITORS.

[RULE 113.]

(Title.)

The creditors of the above named company are required on or before the _____ day of _____ 19____, to send their names and addresses and the particulars of their debts or claims and the names and addresses of their advocates or pleaders (if any) to R.P.H. of _____, the Official Liquidator of the said company, and if so required by notice in writing from the Official Liquidator, are in person or by their advocates or pleaders to come in and prove their said debts or claims, at such time as shall be specified in such notice, or in default thereof they will be excluded from the benefit of any distribution made before such debts _____ proved.

The _____ day of _____ 19____, at o'clock in the _____ noon, at the said _____, is appointed for hearing and adjudicating upon the debts and claims.

Dated this _____ day of _____ 19____.

Official Liquidator.

No. 43. – NOTICE OF REJECTION OF PROOF OF DEBTS.

[RULE 114]
(Title.)

Take notice, that as Official Liquidator of the above named company, I have this day rejected your claim against the company (to the extent of K _____) on the following grounds : -

And further take notice that subject to the power of the Court to extend the time, no application to reverse or vary my decision in rejecting your proof will be entertained after the expiration of _____ days form this date..

Dated this _____ day of _____ 19____.

Official Liquidator.

No. 44. – NOTICE TO CREDITOR OF PART ALLOWANCE OF DEBT.

[RULE 114.]
(Title.)

(place and date.)

Sir,

The debt claimed by you in this matter has been allowed at the sum of K _____. If you claim to have a larger sum allowed, you are hereby required to come in and prove the further amount claimed, etc., (as in the next form).

I am, etc.,

To Mr. P.R.

Official Liquidator.

No.45. – NOTICE TO CREDITORS TO COME IN AND PROVE THEIR DEBT.

[RULE 113.]
(Title.)

(place and date.)

Sir,

You are hereby required to come in and prove the debt claimed by you against the above named company, by filing your affidavit and giving notice thereof to me on or before the _____ day of _____ next, and you are to attend in person or by your advocate or pleader on the _____ day of _____ 19____, at _____ o'clock in the _____ noon, being the time appointed for hearing and adjudicating upon the claim.

Dated this _____ day of _____ 19____.

Official Liquidator.

To Mr. P.R.

No.46. – LIST OF PROOFS TO BE FILED.

[RULE 117.]
(Title.)

I hereby certify that the following is a correct list of all proofs tendered to me in the above matter during the past month.

Dated this day of 19

Official Liquidator.

Proofs tendered.

Name of Creditor.	Amount of Proof.	Whether admitted, rejected, or standing over for further consideration.	If admitted, amount
	K P		K P

No.47. – PROVISIONAL LIST OF CONTRIBUTORIES TO BE MADE OUT BY OFFICIAL LIQUIDATOR.

[RULE 121.]
(Title.)

The following is a list of members of the company liable to be placed on the list of contributories of the said company, made out by me from the books and papers of the said company, together with their respective addresses and the number of shares (or extent of interest) to be attributed to each, so far as I have been able to make out or ascertain the same.

In the first part of the list, the persons who are contributories in their own right are distinguished.

In the second part of the said list, the persons who are contributories as being representatives of, or being liable for the debt of others, are distinguished.

Dated this day of 19

Official Liquidator.

First Part. – Contributories in their own Right.

Serial No.	Name.	Address.	Description.	Number of shares (or extent of interest).

Second Part. – Contributories as being Representatives of or liable for the debts of others.

Serial No.	Name.	Address.	Description.	In what character included.	Number of shares (or extent of interest).

No.48. – NOTICE TO CONTRIBUTORIES OF APPOINTMENT TO SETTLE LIST OF CONTRIBUTORIES.

[RULE 122.]
(Title.)

Take notice that I, the Official Liquidator of the above named company, have appointed the _____ day of _____ 19____ at _____ of the clock in _____ noon, at _____ to settle the list of contributories of the above named company, made out by me, pursuant to the Burma Companies Act, and the rules there under, and that you are included in such list in the character and for the number of shares (or extent of interest) stated below and if no sufficient cause is shown by you to the contrary at the time and place aforesaid, the list will be settled, including you therein.

Dated this _____ day of _____ 19____

Official Liquidator.

To Mr. A.B. (and to Mr. C. D, his Advocate/Pleader).

No. on List	Name.	Address	Description	In what character included.	Number of shares (or extent of interest).

No. 49. – AFFIDAVIT OF SERVICE OF NOTICE.

[RULE 122.]
(Title.)

I, W.S., of etc., clerk to Messrs. C. and D., of etc., the advocates of the Official Liquidator of the abovementioned company, make oath (or solemnly affirm) and say as follows : -

1. The first six columns of the schedule now produced and shown to me, and marked with the letter A, contain a true copy of the list of contributories of the said company made out and left at the _____ by the said Official Liquidator, on the _____ day of _____ 19____, and now on the file of proceedings of the said company, as I know from having, on the _____ day of _____ 19____, examined and compared the said schedule with the said list : and I have in the seventh column of the said schedule, marked A, set forth the names and addresses of the advocates or pleaders who have entered appearances for any of the contributories named in the said list.

2. I did, on the _____ day of _____ 19____ in the manner hereinafter mentioned, serve a true copy of the notice now produced and shown to me and marked B, upon each of said respective persons whose names, addresses, and descriptions appear in the second, third and fourth columns of the said schedule, marked A, except that in the tabular form at the foot of such copies respectively I inserted the number on list, name, address, description, in what character included and number of shares (or extent of interest) of the person on whom such copy of the said notice was served, in the same words and figures as the same particulars are set forth in the said schedule, marked A.

3. I served the said respective copies of the said notice by putting such copies respectively, duly addressed to such persons respectively or their advocates or pleaders, according to their respective names and addresses appearing in the said schedule, and marked A, and with the proper postage stamps affixed thereto as prepaid letter, into the Post Office _____, in _____ Road/Streets Rangoon (or as the case may be) between the hours of _____ and _____ of the _____ o'clock in the said _____ day of _____

Sworn (or solemnly affirmed), etc.

No. 50. – THE SCHEULE REFERRED TO IN RORM No. 49.

A.
(Title.)

This schedule, marked A, was produced and shown to W.S., and is the same schedule as is referred to in his affidavit.

Sworn (or solemnly affirmed), etc.

No. on List.	Name	Address	Description	In what character included	Number of shares (or extent of interest).	Name and addresses of advocates who have entered appearances and been served with a copy of the notice referred to in the affidavit of W.S to which this schedule is an exhibit.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

No. 51. – CERTIFICATE OF OFFICIAL LIQUIDATOR OF FINAL SETTLEMENT OF THE LIST OF CONTRIBUTORIES.

[RULE 123.]
(Title.)

Pursuant to the Burma Companies Act, and to the rules made there under, I, the undersigned being the Official Liquidator of the above named company, hereby certify that the result of the settlement of the list of contributories of the above named company, so far as the said list has been settled, up to the date of this Certificate, is as follows:

1. The several persons whose names are set forth in the second column of the First Schedule hereto have been included in the said list of contributories as contributories of the said company in respect of the _____ set opposite the names of such contributories respectively in the said schedule.

I have, in the first part of the said schedule, distinguished such of the said several persons included in the said list as are contributories in their own right.

I have, in the second part of the said schedule, distinguished such of the said several persons included in the said list as are contributories as being representatives of or being liable for the debts of others.

2. The several persons whose names are set forth in the second column of the Second Schedule hereto, and were included in the provisional list of contributories, have been excluded from the said list of contributories.

3. I have, in the sixth column of the first part of the First Schedule and in the seventh column of the second part of the First Schedule and in the same column of the Second Schedule, set forth opposite the name of each of the several persons respectively the date when such person was included in or excluded from the said list of contributories.

4. Before settling the said list, I was satisfied by the affidavit of _____ clerk to _____ duly filed with the proceedings herein, that the notice was duly sent by post to each of the persons mentioned in the said list, informing him that he was included

in such list in the character and for the
for finally settling the said list.

stated therein, and of the day appointed

Dated this day of 19.

OFFICIAL LIQUIDATOR.
THE FIRST SCHEDULE ABOVE REFERRED TO.
FIRST PART. – Contributories in their own right.

Serial No. in List.	Name	Address	Description.	Number of shares (or extent of interest).	Date when included in the List.
(1)	(2)	(3)	(4)	(5)	(6)

Second Part. – Contributories as being Representatives of or liable for the debts of others.

Serial No. in List.	Name	Address	Description.	In what character included.	Number of shares (or extent of interest)	Date when included in the List.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

The Second Schedule above referred to.

Serial No. in List.	Name	Address	Description.	In what character proposed to be included.	Number of shares (or extent of interest)	Date when excluded from the List.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

No. 52. – NOTICE TO CONTRIBUTORY OF FINAL SETTLEMENT OF LIST OF CONTRIBUTORIES, AND THAT HIS NAME IS INCLUDED.

[RULE 124.]
(Title.)

Take notice that I, _____ the Official Liquidator of the above named company, have, by certificate, dated the _____ day of _____ 19____, under my hand, finally settled the list of contributories of the said company, and that you are included in such list in the character and for the number of shares (or extent of interest) stated below.

Any application by you to vary the said list of contributories, or that your name may be excluded there from, must be made by you to the Court within 21 days from the service on you of this notice, or the same will not be entertained.

The said list may be inspected by you at the chambers of the Registrar at _____ on any day between the hours of _____ and _____

Dated this _____ day of _____ 19____.

Official Liquidator.

To Mr. [Or to Messes. C. and D., advocates (or pleaders) from Mr. A]

No. in List.	Name	Address	Description.	In what character included.	Number of shares (or extent of interest).
(1)	(2)	(3)	(4)	(5)	(6)

No. 53. – AFFIDAVIT OF OFFICIAL LIQUIDATOR IN SUPPORT OF PROPOSAL FOR CALL.

[RULE 128.]
(Title.)

I, R.P.H., of, etc., the Official Liquidator of the above named company, make oath (or solemnly affirm) and say as follows:-

1. I have, in the Schedule now produced and shown to me, and marked with the letter A, set forth a statement showing the amount due in respect of the debts allowed against the said company, and the estimated amount of the costs, charges and expenses of and incidental to the winding-up the affairs thereof, and which several amounts form in the aggregate the sum of K _____ or thereabouts.

2. I have also in the said schedule set forth a statement of the assets in hand belonging to the said company, amounting to the sum of K _____ and no more. There are no other assets belonging to the said company, except the amounts due from

No. 56. – GENERAL ORDER FOR A CALL.

[RULE 129.]
(Title.)

Upon the application of the Official Liquidator of the above named Company, and upon reading two orders, dated the _____ day of _____ 19, and the _____ day of _____ 19, the certificate of the _____ dated the _____ day of _____ 19, an affidavit of the said Official Liquidator filed _____ 19, and the exhibit, marked A, therein referred to, and an affidavit of _____ filed _____ 19. It is ordered that a call of K _____ per share be made on all the contributories of the said company (or as the case may be). And it is ordered that each such contributory do, on or before the _____ day of _____ 19, pay to the Union Bank of Burma for other approved Bank, or in the case of a District Court into the District Court at _____ to the account of the Official Liquidator of the company the amount which will be due from him or her in respect of such call.

No. 57. – DOCUMENT MAKING A CALL.

[RULE 129.]
(Title.)

I, the Official Liquidator of the above named company, in pursuance of an order of the Court made this _____ day of _____ 19, hereby make a call of _____ per share on all the contributories of the company, which sum is to be paid into _____ on the _____ day of _____ 19.
Dated this _____ day of _____ 19.

No. 58.- NOTICE TO BE SERVED WITH THE GENERAL ORDER FOR A CALL.

[RULE 130.]
(Title.)

The amount due from you, A.B., in respect of the call made by the order of the Court dated _____ day of _____ 19, is the sum of K _____ . which sum is to be paid by you into the Union Bank of Burma, Rangoon (or other approved Bank, or in the case of a District Court into the District Court at _____ , to the account mentioned in the said order. You can pay the same in person, or through a Banker or other agent, but this notice and copy of order must be produced at the Bank or to the Court upon such payment, and the cashier of the Bank or the Bailiff of the said Court will, upon receiving the same deliver to you a certificate of the payment in numbered _____ , signed by the said cashier or Bailiff. In order to prevent proceedings being taken against you for non-payment, you must immediately, upon such payment in, cause written notice of the payment, and of the date thereof, to be given to me, as the Official Liquidator of the said company, at my office, No. _____ Street.

Date this _____ day of _____ 19.
To Mr. A.B.

Official Liquidator.

No. 59.- AFFIDAVIT IN SUPPPORT OF APPLICATION FOR ORDER FOR
PAYMENT OF CALL DUE FROM CONTRIBUTORY.

[RULE 131.]
(Title.)

I, R.P.H., of, etc., the Official Liquidator of the above named company, make oath (or solemnly affirm) and say as follows: -

1. None of the contributories of the said company whose names are set forth in the Schedule hereunto annexed, mark A, have paid or caused to be paid the respective sums set opposite their respective names in the said Schedule, and which sums are the respective amounts now due from them respectively in respect of the calls of K per share in pursuance of the order of the Judge in that behalf, dated the of 19.

2. The respective amounts or sums set opposite the names of such contributories respectively in such schedule are the true amounts due and owing by such contributories respectively in respect of the said call.

Sworn (or solemnly affirmed), etc.

THE SCHEDULE ABOVE REFERRED TO.

No. on List. (1)	Name. (2)	Address. (3)	Description (4)	In what character included. (5)	Amount due. (6)

Note. – In addition to the above affidavit, an affidavit of the service of the orders and notice (Nos 56 and 58) will be required.

No. 60. – ORDER FOR PAYMENT OF CALL DUE FROM A CONTRIBUTORY.

[RULE 131.]
(Title.)

Upon the application of the Official Liquidator of the above named company, and upon reading the order, dated the day of 19, an affidavit of 19, and an affidavit of the said Official Liquidator, filed the day of 19, it is ordered that C.D. of, etc. (or E.F. of, etc., the legal personal representative of L.M., late of etc., deceased), one of the contributories of the said company (or if against several contributories the several persons named in the second column of the schedule to this order being respectively contributories of the said company) do, on or before the day of or within four days after service of this order, pay into the Union Bank of Burma, Rangoon (or other approved Bank, or in the case of a District Court into the District Court at), to the account of the Official Liquidator of the above named company the sum of K . Of against legal representative, add out of the assets of the said L.M., deceased, in his hands

as such legal representative as aforesaid, to be administered in a due course of administration if the said E.F. has in his hands so much to be administered; or if against several contributories the several sums of money set opposite to their respective names in the sixth column of the Schedule here to, such sum (or sums) being the amount (or amounts) due from the said C.D. (or L.M.) or the said several persons respectively in respect of the call of K per share made by the said order dated the day of 19.

THE SCHEDULE REFERRED TO IN THE FOREGOING ORDER.

No. on List. (1)	Name. (2)	Address. (3)	Description. (4)	In what character included. (5)	Amount due. (6)

No. 61. – AFFIDAVIT OF SERVICE OF ORDER FOR PAYMENT OF CALL.

[RULE 131.]
(Title.)

I, J.B., of , etc., make oath (or solemnly affirm) and say as follows : -

1. I did on the day of 19, personally serve G.F. of , etc., with an order made in this matter by , dated day of 19, whereby it was ordered (set out the order in the past tense) by delivering to and leaving with the said G.F., at , in the , a true copy of the said order.

Sworn (or solemnly affirmed), etc.

No. 62.- NOTICE TO BE ENDORSED ON OR SERVED WITH EVERY ORDER, DIRECTING PAYMENT OF MONEY INTO A BANK, OR INTO THE COURT.

[RULE 134.]
(Title.)

You can make the payment directed by the order of the Court to the Union Bank of Burma, Rangoon (or other approved Bank, or in the case of a District Court into the District Court at) ,in person, to the account of the Official Liquidator of the company, etc. (as in Form No.60).

Official Liquidator.

account of myself, the Official Liquidator of the above named company, I humbly pray that this Hon'ble Court may be pleased to authorize me to invest the sum of K , part thereof , in the purchase of in my name as such Official Liquidator and to deposit such securities when purchased in the said Bank (or in the case of a District Court, into the District Court at) in my name and on my behalf as such Official Liquidator.

Dated this day of 19.

Official Liquidator.

No. 67. – ADVERTISEMENT OF MEETING OF CREDITORS OR CONTRIBUTORIES.

[RULE 142.]

Notice is hereby given that the High Court (or the District Court of , or the Official Liquidator) has directed a meeting of the creditors (or contributories) of the above named company to be summoned, pursuant to the above Act, for the purpose of ascertaining their wishes as to (state the object for which meeting called) and , that such meeting will be held on day of 19, at o'clock in the noon , at in the , at which time and place all the creditors (or contributories) of the said company are requested to attend. (The said Court has appointed H.T., etc., to act as Chairman of such meeting.)

Dated this day of 19.

Official Liquidator.

No. 68.- NOTICE OF MEETING OF CREDITORS OF CONTRIBUTORIES.

[RULE 142.]

Take notice that a meeting of creditors (or contributories) in the above matter will be held at on the day of 19, at o'clock in the noon.

AGENDA.

(Here insert purpose for which meeting is called.)

Dated this day of 19.

Official Liquidator.

From of general or special proxies are enclosed herewith. Proxies to be used at the meeting must be lodged not later than o'clock on the day of 19.

No.69. – AFFIDAVIT OF POSTAGE OF NOTICES OF MEETING.

[RULE 143.]

(Title.)

I, _____ a (state the description of the deponent) make oath (or solemnly affirm) and say as follows : -

1. That I did on the _____ day of _____ 19, send to each creditor mentioned in the company's books (or to each contributory mentioned in the register of members of the company) a notice of the time and the place of the (insert here "general" or " adjourned general" meeting of creditors or contributories, as the case may be), in the form hereunto annexed marked "A".

2. That the notices for creditors were addressed to the said creditors respectively, according to their respective names and addresses as appearing in their respective proofs of debts, or in the books and records of the company.

3. That the notices for contributories were addressed to the contributories respectively according to their respective names and addresses as appearing in the registers of the company.

4. That I sent the said notices by putting the same prepaid into the post office at _____ before the hour of _____ o'clock in the _____ noon on the said day.

Sworn (or, solemnly affirmed), etc.

No. 70. – CERTIFICATE OF POSTAGE OF NOTICES

(GENERAL).

[RULE 143.]

(Title.)

I, _____ a clerk in the office of the Official Liquidator, hereby certify : -

1. That I did on the _____ day of _____ 19, send to (each creditor mentioned in the books of the company, or each contributory mentioned in the Register of Members of the company, or as the case may be) , a notice of the time and place of the meeting (or" a general meeting" or " adjourned meeting" or as the case may be), in the form hereunto annexed marked "A".

Paragraphs 2,3 and 4 as in last preceding form.

(Signature.)

Dated this _____ 19.

No, 71. – MEMORANDUM OF APPOINTMENT BY THE COURT OF A PERSON TO ACT AS A CHAIRMAN AT MEETING OF CREDITORS OR CONTRIBUTORIES.

[Section 239.]

(Title.)

Mr. H.T., of etc., one of the creditors (or contributories) of the above named company is appointed to act as Chairman of a meeting of the creditors (or contributories) of the said company, to be held on the _____ day of _____ 19, at _____ o'clock

in the _____ noon, at _____ and to report the result of such meeting to the Court.

The said meeting is summoned for the purpose of ascertaining the wishes of the creditors [contributories] of the said company as to (State the object for which meeting called) and at such meeting the votes of the creditors (or contributories) may be given either personally or by proxy.

Dated this _____ day of _____ 19. _____ Registrar (or District Judge).

No.72. – AUTHORITY TO ACT AS CHAIRMAN OF MEETING AND USE PROXIES.

[RULE 146.]
(Title.)

I, _____ the Official Liquidator of _____ do hereby nominate Mr. _____ of _____ to be Chairman of the meeting of creditors (or contributories) in the above matter, appointed to be held at _____ on the _____ day of _____ 19, and I depute him _____ being a person in my employment (or under my official control) to attend such meeting and use, on my behalf, any proxy or proxies held by me in this matter.

Dated this _____ day of _____ 19.
Official Liquidator.

No. 73. – MEMORANDUM OF ADJOURNMENT OF MEETING.

[RULE 150]
(Title.)

At a general (or as the case may be) meeting of creditors (or contributories) in the above matter held at _____ on the _____ day of 19, at _____ o'clock in the _____ noon it appearing that (here state reason for adjournment) the said meeting was adjourned until the _____ day of _____ 19, at _____ o'clock in the _____ noon, then to be held at the same place.

Dated this _____ day of _____ 19.
Chairman.

No. 74. – CHAIRMAN'S REPORT OF PRSULT OF MEETING OF CREDITORS OF CONTRIBUTORIES.

[SECTION 239 AND RULE 158.]
(Title.)

1. H.T., the person appointed by the High Court _____ (or District Court of _____) to act as Chairman of a meeting of the creditors (or contributories) of the above named company, summoned by advertisement (or notice)

dated the _____ day of _____ 19, and held on the _____ day of _____ 19, at _____ do hereby report to the said Court the result of such meeting as follows : -

The said meeting was attended, either personally or by proxy, by _____ creditors, to whom debts against the said company have been allowed, amounting in the whole to the value of K _____ (or by contributories holding in the whole _____ shares in the said company, and entitled respectively, by the regulations of the company, to the number of votes hereinafter mentioned).

The question submitted to the said meeting was whether the creditors (or contributories) of the said company approved of the proposal of the Official Liquidator of the said company that ,etc. (as the case may be), and wished that such proposal shall be adopted and carried into effect.

The said meeting was unanimously of opinion that the said proposal should (or should not) be adopted and carried into effect (or the result of the voting upon such question was as follows).

The under mentioned creditors (or contributories) voted in favor of the said proposal being adopted and carried into effect :-

Name of creditor (or contributory).	Address.	Value of debt (or number of shares).	Number of voters conferred on each contributory by the regulations of the company

The under mentioned creditors (or contributories) voted against the said proposal being adopted and carried into effect : -

Name of creditor (or contributory).	Address.	Value of debt (or number of shares).	Number of votes conferred on each contributory of the company.

Dated this _____ day of _____ 19.

Chairman.

No 75. – GENERAL PROXY.

[RULE 160.]
(Title.)

I _____ of _____, a creditor (or contributory) hereby appoint _____ to be _____ general proxy to vote at the Meeting of _____

creditors (or contributories) to be held in the above matter on the _____ day
of _____ 19, or at any adjournment thereof.

Date this _____ day of _____ 19.

Signature of Witness _____ Signed _____

Address _____

NOTES.

1. The authorized agent of a corporation may fill up blanks, and sign for the corporation thus :-

For the _____ Company,
J.S. (duly authorized under the seal of the Company).

2. The person appointed general proxy must be either the Official Liquidator or a person in the regular employ of the creditor (or contributory).

CERTIFICATE TO BE SIGNED BY PERSON OTHER THAN CREDITOR OR CONTRIBUTORY FILLING UP THE ABOVE PROXY.

I, _____ of _____, being a _____ hereby certify that all insertions in the above proxy are in my own handwriting, and have been made by me at the request of the above named and in his presence, before he attached his signature or mark thereto.

Dated this _____ day of _____ 19.

(Signature.)

The proxy must be lodged with the Official Liquidator not later than the time named for that purpose in the notice convening the meeting at which it is to be used.

No.76. – SPECIAL PROXY.

[RULE 160.]
(Title.)

I, _____ of _____, a creditor (or contributory) hereby
appoint _____ as _____ proxy at the meeting of creditors (or
contributories) to be held on the _____ day of _____ 19, or at any adjournment
thereof, to vote

Dated this _____ day of _____ 19.

Signature of Witness _____ Signed _____

Address _____

NOTES.

1. A creditor (or contributory) may give a special proxy to any person to vote at any specified meeting or adjournment thereof on all or any of the following matters:-

a. For or against the appointment or continuance in office of any specified person as Official Liquidator.

- b. On all questions relating to any matter, other than those above referred to, arising at a specified meeting or adjournment thereof.
2. The authorized agent of a corporation may fill up blanks and sign for the corporation, thus:-

For the _____ Company,
 JS.(duly authorized under the seal of the Company).

CERTIFICATE OF BE SIGNED BY PERSON OTHER THAN CREDITOR OR
 CONTRIBUTORY FILLING UP THE ABOVE PROXY.

I, _____ of _____, being a _____ hereby certify that all insertions in the above proxy are in my own handwriting, and have been made by me at the request of the above named and in his presence before he attached his signature or mark thereto.

Dated this _____ day of _____ 19. _____ (Signature.)

The proxy must be lodged with the Official Liquidator not later than the time named for that purpose in the notice convening the meeting at which it is to be used.

No. 77. – ADVERTISEMENT OF INTENTION TO DECLARE DIVIDEND.

[RULE 171.]

Notice is hereby given that a first (or second, or final, or as the case may be) dividend of _____ in the kyat has been declared and that the same will be payable on the _____ day of _____ 19, at the office of the Official Liquidator, at the address given below.

Creditors, who do not prove their debts by the _____ day of _____ 19, will be excluded from this dividend.

Every person entitled to participate in this dividend will receive a notice to that effect and no payment will be made except upon production of such notice.

Dated this _____ day of _____ 19. _____ Official Liquidator.
 (Address).

No. 78, - NOTICE OF DIVIDEND.

[RULE 171.]

(Title.)

Dividend cheques are cancelled at the expiration of six months form date of issue.

A fee of K 1 when the dividend dose not exceed K 15 and K 2 when the dividend exceeds K 15 is chargeable on the re-issue, after cancellation, of dividend cheques, the fee being payable in stamps.

(Please bring this Dividend Notice with you.)

Dividend of _____ in the Kyat. _____ (Address)
 (Date.)

Notice is hereby given that a _____ dividend of _____ in the Kyat has been declared in this matter, and that the same may be received at my office, as above, on _____ the _____ day of _____ 19, _____, or on any subsequent _____, between the hours of _____ and _____

Upon applying for payment this notice must be produced entire together with any bills of exchange, promissory notes or other negotiable securities held by you. If you desire the dividend to be paid to some other person you can sign and lodge with the Liquidator an authority in the prescribed Form No.79. Otherwise if you do not attend personally you must fill up and sign the subjoined forms of Receipt and Authority, when a cheque or money order payable to your order will be delivered with the authority.

(Signed)
Official Liquidator

Dated the _____ day of _____ 19.

To

Note.- The receipt or authority should in the case of a firm, be signed in the firm's name.

RECEIPT.

Received of _____ in this matter the sum of _____ Kyat _____ and pays being the amount payable to me/us in respect of the _____ dividend of _____ in the Kyat on my/our claim against this company.

(Payee's signature.)

Kyats.

AUTHORITY FOR DELIVERY.

Sir,

Please deliver to _____
(Insert the name of the person who is to receive the cheque or money order, or the words me/us by post, at my/our risk)
_____ the cheque or money order for the dividend payable to me/us in this matter.

(Payee's signature.)

To the Official Liquidator.

No. 79.- AUTHORITY TO LIQUIDATOR TO PAY DIVIDENDS TO ANOTHER PERSON.

[RULE 171.]
(Title.)

To the Official Liquidator.

Sir,

I/We hereby authorize and request you to pay to Mr. _____ of _____ (a specimen of whose signature is given below), all dividends as they are declared in the above named matter, and which may become due and payable to me/us in respect of the

proof of debt for the sum of K _____, against the above named company, made by Mr. _____) on my/our behalf.

And I/We further request that the cheque or cheques drawn in respect of such dividends may be made payable to the order of the said Mr. _____ whose receipt shall be sufficient authority to you for the issue of such cheque or cheques in his name.

It is understood that this authority is to remain in force until revoked by me/ us in writing.

(Signature)

Witness to the Signature
of

Witness to the Signature
of

Date

Specimen of signature of person appointed as above.

Witness to the signature of person appointed as above.

No. 80.- SCHEDULE OR LIST OF CONTRIBUTORIES HOLDING PAID-UP SHARES, TO WHOM A RETURN IS TO BE PAID.

[RULE 172.]

(Title.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number in Settled List.	Name of Contributory as in Settled List.	Address	Number of Shares held as per Settled List.	Total called-up Value.	Total paid-up Value.	Arrears of Calls at Date of Return.	Previous Returns of Capital appropriated by Liquidator for Arrears of Calls.	Amount of return payable at per share.	Net return payable.	Date and particulars of Transfer of interest or Variation in List.

No. 81. – NOTICE OF CONTRIBUTORIES.

[RULE 172.]
(Title.)

Return of K per share

Date (Address)

Notice is hereby given that a return of per share has been declared in this matter, and that the same may be received at my office, as above, on the day of 19, or on any subsequent day, except Saturday, between the hours of

Upon applying for payment this notice must be produced entire, together with the share certificate. If you do not attend personally you must forward the share certificate and fill up and sign the subjoined forms of Receipt and Authority, when a cheque or money order, payable to your order will be delivered in accordance with the Authority.

Official Liquidator.

Note. – The receipt should be signed by the contributory personally or in the case of joint contributories by each.

RECEIPT.

No. Received of the in this matter the sum of Kyat and
pays, being the amount payable to in respect of the return of per
share held by in this company.

(Contributor's signature.)

K

AUTHORITY FOR DELIVERY.

Sir,

Please deliver to (insert the name of the person who is to receive the cheque or money order or the words " me/us by post, at my/our risk" if you wish it sent to you in that way)
the cheque or money order for the return payable to me/us in this matter

(Contributor's signature.)

To the Official Liquidator.

said Official Liquidator shall be entitled to proceed against the said S.B., to enforce payment of the said sum of K _____ or so much thereof as shall then remain due and owing unpaid, as if this agreement had not been entered into.

Signed by the said _____
in the presence of _____ etc.

No. 83. – ORDER OR MEMORANDUM OF THE SANCTION OF THE JUDGE FOR CERTAIN ACTS TO BE DONE BY OFFICIAL LIQUIDATOR.

[RULE 175.]
(Title.)

The Judge _____ doth hereby sanction (or has sanctioned) the following proceedings being taken (or acts being done) by the Official Liquidator of the above named company, namely (state the proceedings to be taken or acts to be done as) the bringing or instituting and prosecuting an action in the name and on behalf of the said company against, or defending an action brought against the said company by K.M., of, etc., to recover a debt or sum of K _____ alleged to be due from (or to)the said K.M., to (or from) the said company, etc.

No. 84. – REGISTER OF PETITIONS FOR REDUCTION OF CAPITAL.

[RULE 178.]
(Title.)

Number of Case.	Name of Company.	Date of Petition.	Name of Petition.	Nature of petition.	Date of certificate as to Creditors (of any) (Rule 22).	Date of Publication of Reasons for Reduction of Capital (Rule 30).	Date of Order	Substance of Order.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

No. 85. – REGISTER OF WINDING-UP ORDERS.

[RULE 178.]

In the matter of _____ Ltd.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of Case.	Date of petition.	Date of Winding-up Order.	Name and address of Liquidator.	Date of filing statement of affairs (Rule 65).	Date of filing of Reports (Rule 71).	Date of settlement of list of contributories (Rule 121).	Date of riling list of Proofs of Debts (Rule 117).	Date of Public Examination (if any) (Rule 82).	Date of Dissolution of Company (Rule 197).	Remarks

No. 86. – APPEARANCE BOOK.

[RULE 182.]
(Title.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Date when appearance entered	Party's name.	Whether creditor or contributor.	If he appears in person his address for service.	If he appears by an advocate or pleader his advocate's or pleader's name.	Advocate's or pleader's address.	Amount of debt or number of shares.

No. 87. – REQUEST TO DELIVER BILL FOR TAXATION.

[RULE 185.]
(Title.)

I hereby request that you will, within _____ days of this date, or such further time as the Court may allow, deliver to me for taxation by the proper officer your bill of costs (or charges) as _____ (here state nature of employment) failing which, I shall, in pursuance of the Burma Companies Act and Rules proceed to declare and distribute a dividend without regard to any claim which you may have against the assets of the company, and your claim against the assets of the company will be liable to be forfeited.

Dated this _____ day of _____ 19. _____

Official Liquidator.

No.88. – CERTIFICATE OF TAXATION.

[RULE 190]
(Title.)

I hereby certify that I have taxed the bill of costs (or charges) (or expenses) of Mr. C.D., (here state capacity in which employed or engaged) (where necessary add " pursuant to an order of the Court dated the _____ day of _____ 19 ") and have allowed the same at the sum of Kyat _____ and Pyas _____ (where necessary add "which sum is to be paid to the said C.D., by _____ as directed by the said order").

Dated this _____ day of _____ 19 .

K

Taxing Master.

No.89. – FORM OF ORDER TRANSFERRING WINDING-UP RPOCEEDINGS FROM HIGH COURT TO DISTRICT COURT.

[RULE 195.]
(Title.)

It is hereby ordered that all the winding-up proceedings in the above matter, together with all documents and papers thereto relating, and all moneys and securities standing therein to the credit of the Official Liquidator, be and they are hereby transferred from the said High Court to the District Court at _____ and the said District Court shall hereafter have cognizance of all such proceedings and take charge of all such moneys and securities.

Dated this _____ day of _____ 19 .
Registrar.

No. 90. – FORM OF ORDER TRANSFERRING WINDING-UP PROCEEDINGS
FROM ONE DISTRICT COURT TO ANOTHER.

[RULE 195.]
(Title.)

It is hereby ordered that all the winding-up proceedings in the above matter, together with all documents and papers relating thereto, and all moneys and securities standing therein to the credit of the account of the Official Liquidator, be and they are hereby transferred from the District Court at _____ to the District Court at _____ and the said last-mentioned District Court shall hereafter have cognizance of all such proceedings and take charge of all such moneys and securities.

Dated this _____ day of _____ 19 .

Registrar.

No. 91. – FORM OF ORDER TRANSFERRING PROCEEDINGS FROM A DISTRICT
COURT TO THE HIGH COURT.

[RULE 195.]
(Title.)

It is hereby ordered that all the proceedings in the above matter, together with all documents and papers relating thereto, and all monies and securities standing therein to the credit of the account of the Official Liquidator, be and they are hereby transferred from the District Court of _____ to the High Court.

Dated the _____ day of _____ 19 .

Registrar.

No. 92. – DECLARATION OF THE COMPANY BEING COMPLETELY
WOUND UP, AND OF THE OFFICIAL LIQUIDATOR HAVING PASSED HIS
FINAL ACCOUNT.

[RULE 196.]
(Title.)

I hereby declare that R.P.H., the Official Liquidator of the above named company, has passed his final account as such Official Liquidator and that the balance of K _____ - hereby found to be due to (or from) the said Official Liquidator has been paid in the manner directed by the order dated the _____ day of _____ 19 , and that the affairs of the said company have been completely wound up.

Dated this _____ day of _____ 19 .

Registrar or District Judge.

No. 93. – ORDER TO DISSOLVE THE COMPANY.

[RULE 197.]
(Title.)

Upon the application of the Official Liquidator of the above named company and upon reading an order dated the day of and the declaration of the Court dated the day of whereby it appears that the affairs of the said company have been completely wound up, and that the balance of K due from (or to) the Official Liquidator, has been paid in manner directed by the said order. It is ordered that the said company be dissolved as from this day of 19 , and that the recognizance, dated the day of 19 , entered into by the said Official Liquidator, together with W.B. and S.P his sureties, be vacated.
Registrar (or District Judge).

No. 94. – NOTICE BY LIQUIDATOR IN VOLUNTARY WINDING-UP HIS APPOINTMENT.

[SECTION 214.]
(Title.)

To

The Registrar of Joint Stock Companies.

Take notice that a resolution passed in general meeting of the above named company on the day of 19 , in the matter of the voluntary winding-up of the said company I, the undersigned, was appointed liquidator of the said company.

Dated this day of 19 .

(Signature.)
(Address.)

No. 95. – LIQUIDATOR'S STATEMENT OF ACCOUNTS.

[RULES 77, 201, 204.]
(Title.)

1. (Name of Company)
2. (Nature of proceedings whether wound up by the Court, or under the supervision of the Court, or voluntary)
3. (Sate of commencement of winding-up)
4. (Date to which the statement is brought down)
5. (Name and address of Liquidator)

Realization.				Disbursements.			
Date	Of whom received.	Nature of assets realized.	Amount.	Date.	To whom paid.	Nature of disbursements.	Amount.
		Brought forward	K P			Brought forward	K P
Carried over.				Carried over.			

Note. – No balance should be shown on this account, but only the total realizations and disbursements, which should be carried forward to the next account.

Analysis of Balance.

						K	P
Total realizations	...	...			
Total disbursements	...	...			
		Balance	...				
The balance is made up as follows : -							
				K	P		
1. Cash in hands of liquidator	...						
2. Total payments into Bank, including balance at date of commencement of winding-up (as per bank book)	...						
Total withdrawals from bank	...						
		Balance at bank	...				
Amount in Companies Liquidation Account	...	...	...	
Amounts invested by liquidator							
Less -	...	...	...	
Amount realized from same			...				
		Balance	...				
Total balance as shown above K							

Note. – Full details of securities purchased for investment and of realization thereof should be given in a separate statement.

Note. – The liquidator should also state –

(1) The amount of the estimated assets and liabilities at the date of the commencement of the winding-up.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Assets (after deducting amounts charged to secured creditors and Debenture holders).</td> <td style="width: 50%; text-align: right;">K</td> </tr> <tr> <td style="border-right: 1px solid black;">Liabilities</td> <td> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Secured creditors</td> <td style="width: 50%;"></td> </tr> <tr> <td style="border-right: 1px solid black;">Debenture holders</td> <td></td> </tr> <tr> <td style="border-right: 1px solid black;">Unsecured creditors</td> <td></td> </tr> </table> </td> </tr> </table> </td> </tr> </table>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Assets (after deducting amounts charged to secured creditors and Debenture holders).</td> <td style="width: 50%; text-align: right;">K</td> </tr> <tr> <td style="border-right: 1px solid black;">Liabilities</td> <td> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Secured creditors</td> <td style="width: 50%;"></td> </tr> <tr> <td style="border-right: 1px solid black;">Debenture holders</td> <td></td> </tr> <tr> <td style="border-right: 1px solid black;">Unsecured creditors</td> <td></td> </tr> </table> </td> </tr> </table>	Assets (after deducting amounts charged to secured creditors and Debenture holders).	K	Liabilities	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Secured creditors</td> <td style="width: 50%;"></td> </tr> <tr> <td style="border-right: 1px solid black;">Debenture holders</td> <td></td> </tr> <tr> <td style="border-right: 1px solid black;">Unsecured creditors</td> <td></td> </tr> </table>	Secured creditors		Debenture holders		Unsecured creditors	
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Debenture holders												
Unsecured creditors												
(2) The total amount of the capital paid up to the date of the commencement of the winding-up.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Paid up in cash</td> <td style="width: 50%; text-align: right;">...</td> </tr> <tr> <td style="border-right: 1px solid black;">Issued us paid up otherwise than for cash</td> <td></td> </tr> <tr> <td style="border-right: 1px solid black;"></td> <td style="text-align: right;">...</td> </tr> <tr> <td style="border-right: 1px solid black;"></td> <td style="text-align: right;">...</td> </tr> </table>	Paid up in cash	...	Issued us paid up otherwise than for cash					
Paid up in cash	...											
Issued us paid up otherwise than for cash												
	...											
	...											
(3) The general description and estimated value of outstanding assets (if any).												
(4) The causes which delay the termination of the winding-up.												
(5) The period within which the winding-up may probably be completed.												

No. 96. – AFFIDAVIT VERIFYING LIQUIDATORS STATEMENT OF ACCOUNTS

[RULES 77, 201, 204.]
(Total.)

I, _____ of _____, the Official Liquidator of the above named Company, make oath or, solemnly affirm and say as follows: -

1. That the account hereunto annexed and marked _____ contains a full and true account of my receipts and payments in the winding-up of the above named company, from the _____ day of _____ 19____ to the _____ day of _____ 19____, inclusive and that I have not, nor has any other person by my order or for my use during such period, received or paid any moneys on account of the said Company other than accept the items mentioned and specified in the said account.

2. I further say that the particulars given in the annexed form, marked _____ with respect to the proceedings in and position of the liquidation are true to the best of my knowledge and belief.

Sworn (or, solemnly affirmed), etc.

Note. – If no receipts or payments, strike out the words in italics.

By order,
J. B. G. Bradley.
Registrar.