

1/aaA; a taSa Aa• a' a' a

, aOaaEaaAya

1/aaA - II CaY; - 3 „ 1a-EaY; (ii)

1aaAaSaA On'aaSaal a;a

1/aaA; aaB/a 1aaA a/aaA , aaA adaaA/a/a/aa A

, aaAaOaAa

1/aaA; 15 • aEaaA 2004

1/aaA; aaB/a 1aaA a/aaA , aaA adaaA/a/a/aa A

(03/aa• a a aa/a; la aa/a/aa/a; aaAaSaYa) OtaSaA, 2004

taSa. , aa. Oaa 818 (, a) . a aaA; aaB/a 1aaA a/aaA , aaA adaaA/a/a/aa A , aaAaA/a/a/aa , 1992 (1992 taSa 15) taSaEaaAa 12 taS Oaa'a 1aaA'a EaaAa 11 taSaE „ 1a-EaaAa (1) , aaA „ 1a-EaaAa (2) taS (Eaa; (>) 'aAa 1aE Sa 1aaAa; a/aaO taSa 1aaAa taSa'an Oit t; a' aAa 1/aaA; aaB/a 1aaA a/aaA , aaA adaaA/a/a/aa a aaA A (O> aSaS aEaaEa , aaA „ 1a-aEaaEa) adaaA/a/a/aa , 1992 taS , aEaaAa O> aSaS ttaOabaaO taS AaSa'aEaa (taSa'a Oaa/a/a) 1/aa O> aSaS aEaaEaaO 'aAa Oaa'a/aa Aaa-aO> aaAaSaYa 1aaAa taSaEaa'a; 03/aa• a a aa/a; la taS aa/a/aa/a; aaAaSaYa taS aEa't aaA/a/aaEaaEa; a OtaSaAa aAa;aa Oo , a'aaAa:-

" 1/aaA; aaB/a 1aaA a/aaA , aaA adaaA/a/a/aa A (03/aa• a a aa/a; la aa/a/aa/a; aaAaSaYa) OtaSaA, 2004

1/aaA - I

1.0 1/aaA; aaB/a 1aaA a/aaA , aaA adaaA/a/a/aa A , aaAaA/a/a/aa , 1992 (, aaAaA/a/a/aa) taSaEaaAa 11 taS , aEaaAa adaaA/aEaaAa taSa'aAa aO taS aO'aaO taSa Oaa'aAaYa taSaAa , aaA 1aaA a/aaA a aa•aaA taS adataSaOa taSan OaaAaAa aAa taSaAa , 1a'aa „ On tOan „ 1aa/aaO •aan 3/aO YaSaS Oal/aCan 'aAa adaaA/a/a/aa taSaAa 1/aaA; aaB/a 1aaA a/aaA , aaA adaaA/a/a/aa a aaA A (aaA A) taS taS;aa/a Oo y „ 1aa/aaO 1/aa , aA/a/aa a aa;aaO taS Oaa'a , O> aSaS aEaaEaaO „ 1a-aEaaEaaO , aaA taS taS;aa/aaSa•a taSan Aaa-aO> aaAa taSaAa 1a'aa adaaA/a/a/aa taSaAa , aaA 1aaAa taS „ aAaOYa taSaAa taS aEa't „ 1a'aaEa On OataaOaa y fOa 1aaAa , aaAaA/a/a/aa a aaA taSan O> aSaS aEaaEaaO taS Aaa-aO> aaAa taSaAa , aaA adaaA/a/a/aa taSaAa On'aa 1aaAa ttaSa taSaAa taS aEa't Oa'ataSa taSa;aa Oo y fOa taS , aaAaAa taSa , aaAaA/a/a/aa taSaEaaAa 12 taS aa/a/aEaaO taS , aAaOaaA , taS;aaA O> aSaS aEaaEa , aaAaA/a/a/aa

„1aEa°Ea tAsAa/an 0a/an EanEaa'aAaataS kS 1aAaAa'a'a, 3aa ttaOapao a 'aAa 1aOEan Oae tAsae 0a/aae EanEaa'aAaataa tAs, aaEaaA 1aA 1aaaAaEa 1aOae aAaAa •aa OataS;aa Oy

6. OaOa/ataS Oa0aa, aao 'aAa Oaa/a Aaa aO> kAsAaYa 1aSa0a

6.1 adaa1a/aa0 tAs, 1a0aaA, 1aAaEa O> aAaS ttaOapao aao kSae Oa°O/a|aa 1aA|a kSA1an kS 1aAaana1a tAs aEaT °a1aae ttaOapao aao tAsae OaOa/ataS Oa0aa, aao Oan, a'aaAa|a Oo aAaS lan 1aaA|aa0/a 1aAa a/aa0/a, aaA adaa1a/aa0 °aan; A kS Aaa aO> kAsAaYa 1aSa0a, a°a tAsAy |a°aaaA, „1aOan 3aO, a'aaAa|a 1aOae aAaS lan tOan „1a-°EaaEaa0 'aAa „1a°aa1a|a 1/aa1aaAa|a|a 1aA 1aSa0a, a°a 1a tAsA0 aa a1aOan/aaEa ttaOapao a 1ao O> aAaS °EaaEaa0 tAs |aaA 1aA 1aEa/aa 1aa0a 1a0aa0, aaA 1aa0a 1a0aa0 tAs °EaaAaS tAs aEaT 1aSa0a, a°a tAsae Oy fOa Oa0> tAsAaYa tAs, adaa1a|a 1aSa0a tAs aEaT °a/aae 1/aa1aaAa|a|a tAs, a1aEaaAaYa tAs1aa kSaa/1a Oy tAsA/1aa f/aa0 kSan °1A tAs1an tAs aEaT, aaA OaOa/ataS Oa0aa, aao kS 1aSa0a °aa0/a|a tAs, a1aEaaAaYa kSA1an kSae 1aAaAa/aa kSan, aaOaa1a °a1aa1an tAs aEaT, tAs, aaOaa1a, aaA Oaa/aa'a|a|a Oa0> tAsAaYa, a'aa1aa/an •aa1an kS 1a0|aa|a aAaAa •aa AOa Oy fOa Oaa/aa'a|a|a Oa0> tAsAaYa tAs, adaa1a|a OaOa/ataS °EaaEaae tAs a1aae °AOan 1a0aa Oan EaaAa 1aa0a|a 1a0aa|ataS fOataS OataSEa 1/aa1aaAa|a|a kS 20% 1aA Oaa/aa1a|a °A 1aA 1aSa0a, a°a kSA1an kSae °a/aae Oaa0ay OaOa/ataS Oa0aa, aao kS 1aa0a adataSE'a Oaa0a aAaS lan adaa1a/aa0/a 1ao adaa0|a Aaa0a 1ao 3aa Oaa/aa'a|a|a Oa0> tAsAaYa tAs, 1a0aaA 1aSa0a, a°a tAsAy

6.2 fOa 1a0aSE'ataS Oa0> tAsAaYa tAs 1a0|aa|a tOaae Oa/aae OaOa/ataS Oa0aa, aao tAsan aAaAa •aa AOa Oo adaa1aa/aa fA tAs1a0a> n O> aAaS ttaOapao a (, aaf+OafA) 'aAa O°aaaA|a OaOa/ataS Oa0aa tAsan cean; tAsA, •aan 18 1a0aaA 1998 tAsan Aaa aO> kAsAa|a Oi, aa 9a, aaA fOataSae OaOa/ataS Oa0aa 24 1aSa1aAae 2000 tAsan Aaa aO> kAsAa|a OifA°aae y fOaaEaT, aaf+OafA tAs aAaOaae 1/aae 1/aa1aaAae / 1/aa0aaEe 1an „1a-°EaaEa °a1a1an tAs Oa/aa/aa 1aa0a 1a0aa0 tAsae tAsEaa1aaEa 1aAae 1aOae tAsae 0aae, aaf+OafA adataS/aa0a> ae a t+; Oaa0a0an a aEa. (, aaf+Oa+Oa+Ea), aaf+OafA tAsae OaOa/ataS Oa0aa, Oan 3aO, a'aaAa|a Oaa0a aAaS 1aO „1a °EaaEaa0 'aAa °a1aa tAsae 0a/aae, aaA|a-aAa/aa/aa0 tAs, aE3aEaa1a OaOa/ataS Oa0aa tAs 1aAn 1/aa1aaAa|a|a 1aA 1aSa0a, a°a tAsAy''

Sd/-

-aa1a|a³ 1aa°a °aa•a'aa/aae
, aE3/aa a

1/aaA|aa0/a 1aAa|aa0/a, aaA adaa1a/aa0 °aan A

[1aSa. Oaa 1aa1aa0a°aa0+1/a, aaf, aaA+Oa; aE; ae aan aaA-// 15292/2004]