

# THE PUBLIC DEBT ACT, 1944

## ARRANGEMENT OF SECTIONS

### SECTIONS

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\*. Now applicable to the Union territory of Jammu and Kashmir and the Union territory of Ladakh by the Notification of Government of India, M/o Home Affairs vide No. S.O. 3912 (E), dated 30th October, 2019 (w.e.f. 31-10-2019).



- (ii) a promissory note payable to order; or
- (iii) a bearer bond payable to bearer; or
- (iv) a form prescribed in this behalf;

(b) any other security created and issued by <sup>1</sup>[the Government] in such form and for such of the purposes of this Act as may be prescribed;

(3) “prescribed” means prescribed by rules made under this Act;

(4) “promissory note” includes a treasury bill.

**3. Transfer of Government securities.**—(1) <sup>2</sup>[Subject to the provisions of section 5, a transfer of a Government security shall be made only in the manner prescribed for the making of transfers of securities of the class to which it belongs, and no transfer of a Government security which—

(i) is made after the 30th April, 1946, in the case of a security issued by the Central Government,

(ii) is made after the 31st March, 1949, in the case of a security issued by the Government of a Part A State,

(iii) is made after the 14th October, 1956, in the case of a security issued by the Government of a Part B State other than \*Jammu and Kashmir, <sup>3\*\*\*</sup>

(iv) is made on or after the 1st day of November, 1956, in the case of a security issued on or after that day by the Government of any State other than \*Jammu and Kashmir, <sup>4</sup>[and]

<sup>5</sup>[(v) is made on or after the 1st day of September, 1972, in the case of a security issued on or after that day by the Government of \*the State of Jammu and Kashmir,]

shall be valid if—]

(a) it does not purport to convey the full title to the security, or

(b) it is of such a nature as to affect the manner in which the security was expressed by <sup>6</sup>[the Government] to be held.

(2) Nothing in this section shall affect any order made by the Bank under this Act, or any order made by a Court upon the Bank.

**4. Transferor of Government securities not liable for amount thereof.**—Notwithstanding anything contained in the Negotiable Instruments Act, 1881 (26 of 1881), a person shall not, by reason only of his having transferred a Government security, be liable to pay any money due either as principal or as interest thereunder.

**5. Holding of Government securities by holders of public offices.**—(1) In the case of any public office to which <sup>6</sup>[the Government] may, by notification in the Official Gazette, declare this sub-section to apply, a Government security in the form of stock or of a promissory note may be held in the name of the office.

(2) When a Government security is so held, it shall be deemed to be transferred without any or further endorsement or transfer deed from each holder of the office to the succeeding holder of the office on and from the date on which the latter takes charge of the office.

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1. Subs. by Act 57 of 1956, s. 5, for certain words (w.e.f. 15-10-1956).

2. Subs. by the Adaptation of Laws (No. 3) Order, 1956, for the opening paragraph.

3. The word “and” omitted by Act 44 of 1972, s. 3 (w.e.f. 1-9-1972).

4. Added by s. 3, *ibid.* (w.e.f. 1-9-1972).

5. Ins. by s. 3, *ibid.* (w.e.f. 1-9-1972).

6. Subs. by Act 6 of 1949, s. 6, for “the Central Government” (w.e.f. 1-4-1949).

\*. Now applicable to the Union territory of Jammu and Kashmir and the Union territory of Ladakh by the Notification of Government of India, M/o Home Affairs vide No. S.O. 3912 (E), dated 30th October, 2019 (w.e.f. 31-10-2019).

(3) When the holder of the office transfers to a party not being his successor in office a Government security so held, the transfer shall be made by the signature of the holder of the office and the name of the office in the manner and subject to the conditions laid down in section 3.

(4) This section applies as well to an office of which there are two or more joint holders as to an office of which there is a single holder.

**6. Notice of trust not receivable.**—(1) No notice of any trust in respect of any Government security shall be receivable by <sup>1</sup>[the Government], nor shall <sup>1</sup>[the Government], be bound by any such notice even though expressly given, nor shall <sup>1</sup>[the Government], be regarded as a trustee in respect of any Government security.

(2) Without prejudice to the provisions of sub-section (1), the Bank may, as an act of grace and without any liability to the Bank or to <sup>1</sup>[the Government], record in its books such directions by the holder of stock for the payment of interest on, or of the maturity value of, or the transfer of, or such other matters relating to, the stock as the Bank thinks fit.

**7. Persons whose title to a Government security of a deceased sole holder may be recognised by the Bank.**—Subject to the provisions of section 9 the executors or administrators of a deceased sole holder of a Government security and the holder of a succession certificate issued under Part X of the Indian Succession Act, 1925 (39 of 1925) shall be the only persons who may be recognised by the Bank as having any title to the Government security:

Provided that nothing in this section shall bar the recognition by the Bank of the manager or the sole surviving male member of a Hindu undivided family governed by the Mitakshara Law as having a title to a Government security, when the security appears to the Bank to stand in the name of a deceased member of the family and an application is made by such manager or sole surviving member for recognition of his title and is supported by a certificate signed by such authority and after such inquiry as may be prescribed to the effect that the deceased belonged to a Hindu undivided family governed by the Mitakshara Law, that the Government security formed part of the joint property of the family, and that the applicant is the managing or sole surviving male member of the family.

*Explanation.*—The expression “Hindu undivided family governed by the Mitakshara Law” shall, for the purposes of this section, be deemed to include a Malabar *tarwad*.

**8. Right of survivors of joint holders or several payees.**—Notwithstanding anything contained in section 45 of the Indian Contract Act, 1872 (9 of 1872),—

(a) when a Government security is held by two or more persons jointly and either or any of them dies, the title to the security shall vest in the survivor or survivors of those persons, and

(b) when a Government security is payable to two or more persons severally and either or any of them dies, the security shall be payable to the survivor or survivors of those persons or to the representative of the deceased or to any of them:

Provided that nothing contained in this section shall effect any claim which any representative of a deceased person may have against the survivor or survivors under or in respect of any security to which this section applies.

*Explanation.*—For the purposes of this section <sup>2</sup>[a body incorporated or deemed to be incorporated under the Companies Act, 1956 (1 of 1956)], or the Co-operative Societies Act, 1912 (2 of 1912), or any other enactment for the time being in force whether within or without <sup>3</sup>[India], relating to the incorporation of associations of individuals, shall be deemed to die when it is dissolved.

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1. Subs. by Act 6 of 1949, s. 6, for “the Central Government” (w.e.f. 1-4-1949).

2. Subs. by Act 57 of 1956, s. 7, for “a body incorporated under the Indian Companies Act, 1913 (7 of 1913)” (w.e.f. 15-10-1956).

3. Subs. by the A.O. 1950, for “the Provinces”.

**9. Summary procedure on death of holder of Government securities not exceeding five thousand rupees face value.**—Notwithstanding anything contained in section 7, if within six months of the death of a person who was the holder of a Government security or securities the face value of which does not in the aggregate exceed five thousand rupees, probate of his will or letters of administration of his estate or a succession certificate issued under Part X of the Indian Succession Act, 1925 (39 of 1925), is not produced to the Bank, or proof to the satisfaction of the Bank that proceedings have been instituted to obtain one of these is not furnished, the Bank may determine who is the person entitled to the security or securities, or to administer the estate of the deceased and may make an order vesting the security or securities in the person so determined.

**1[9A. Application of sections 9B, 9C, etc.**—Notwithstanding anything contained in section 1A, the provisions of sections 9B and 9C and the power to make rules in relation to any of the matters referred to in sections 9B and 9C shall apply only to such classes of Government securities created and issued by the Central Government, whether before or after the commencement of the Public Debt (Amendment) Act, 1959 (44 of 1959), as that Government may, by notification in the Official Gazette, specify, and in relation to such classes of securities the provisions of sections 7 and 9 shall have effect subject to the provisions contained in sections 9B and 9C.

**9B. Nominations by holders of Government securities.**—(1) Notwithstanding anything contained in any law for the time being in force or any disposition, whether testamentary or otherwise, in respect of a Government security, where a nomination made in the prescribed manner purports to confer on any person the right to receive payment of the amount for the time being due on the security on the death of the holder thereof, the nominee shall, on the death of the holder of the security, become entitled to the security and to payment thereon to the exclusion of all other persons, unless the nomination is varied or cancelled in the prescribed manner.

(2) Any nomination referred to in sub-section (1) shall become void if the nominee predeceases, or where there are two or more nominees all the nominees predecease, the holder of the security making the nomination.

(3) A transfer of a Government security made in the prescribed manner shall automatically cancel a nomination previously made :

Provided that where a Government security is held by or on behalf of any person as a pledgee or by way of security for any purpose, such holding shall not have the effect of cancelling a nomination, but the right of the nominee shall be subject to the right of the person so holding it.

(4) Where the nominee is a minor it shall be lawful for the holder of a security to appoint in the prescribed manner any person to receive the amount for the time being due on the security in the event of his death during the minority of the nominee, and, where any such appointment has been made, the Government security shall, after the death of the holder and during the minority of the nominee, be deemed to be vested in that person as representing the minor.

**9C. Payment on death of holder.**—(1) If a person dies and he is at the time of his death the holder of a Government security and there is in force at the time of his death a nomination in favour of any person, the amount for the time being due on the security shall be paid to the nominee.

(2) Where the nominee is a minor, the amount for the time being due on the Government security shall be paid—

(a) in any case where a person has been appointed to receive it under sub-section (4) of section 9B, to that person; and

(b) where there is no such person, to the guardian of the minor for the use of the minor.

(3) Where the amount due for the time being on a Government security is payable to two or more nominees and either or any of them is dead, the title to the security shall vest in the survivor or survivors of those nominees and the amount for the time being due thereon shall be paid accordingly.

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1. Ins. by Act 44 of 1959, s. 2 (w.e.f. 1-8-1960).

(4) Nothing contained in this section shall be deemed to require any person to accept payment of the amount due on a Government security before it has reached maturity or otherwise than in accordance with the terms of the security.

(5) Any payment made in accordance with the provisions of this section of the amount due for the time being on a Government security shall be a full discharge in respect of the security:

Provided that nothing contained in this section or in section 9B shall affect any right or claim which any person may have against the person to whom any payment is made under this section.]

**10. Government securities not exceeding five thousand rupees face value belonging to minor or insane person.**—When a Government security or securities belong to a minor or a person who is insane and incapable of managing his affairs and the face value of the security or securities does not in the aggregate exceed five thousand rupees, the Bank may make such order as it thinks fit for the vesting of such security or securities in such person as it considers represents the minor or insane person.

**11. Issue of duplicate securities and of new securities on conversion, consolidation, sub-division or renewal.**—(1) If the person entitled to a Government security applies to the Bank alleging that the security has been lost, stolen or destroyed, or has been defaced or mutilated, the Bank may, on proof to its satisfaction of the loss, theft, destruction, defacement or mutilation of the security, subject to such conditions and on payment of such fees as may be prescribed, order the issue of a duplicate security payable to the applicant.

(2) If the person entitled to a Government security applies to the Bank to have the security converted into a security of another form, or into a security issued in connection with another loan or to have it consolidated with other like securities, or to have it sub-divided, or to have it renewed, the Bank may, subject to such conditions and on payment of such fees as may be prescribed, cancel the security and order the issue of a new security or securities.

(3) The person to whom a duplicate security or a new security is issued under this section shall be deemed for the purposes of section 19 to have been recognised by the Bank as the holder of the security; and a duplicate security or new security so issued to any person shall be deemed to constitute a new contract between <sup>1</sup>[the Government] and such person and all persons deriving title thereafter through him.

**12. Summary determination by the Bank of title to Government security in case of dispute.**—(1) If the Bank is of opinion that a doubt exists as to the title to a Government security, it may proceed to determine the person who shall for the purposes of the Bank be deemed to be the person entitled thereto.

(2) The Bank shall give notice in writing to each claimant of whom it has knowledge, stating the names of all other claimants and the time when and the officer of the Bank by whom the determination of the Bank will be made.

(3) The Bank shall give notice in writing to each claimant of the result of the determination so made.

(4) On the expiry of six months from the issue of the notices referred to in sub-section (3), the Bank may make an order vesting in the person, found by the Bank to be entitled to the security, the security and any unpaid interest thereon.

**13. Law applicable in regard to Government securities.**—Notwithstanding that as a matter of convenience <sup>1</sup>[the Government] may have arranged for payments on a Government security to be made elsewhere than in <sup>2</sup>[India], the rights of all persons in relation to Government securities shall be determined in connection with all such questions as are dealt with by this Act by the law and in the Courts of <sup>3</sup>[India].

**14. Recording of evidence.** —(1) For the purpose of making any order which it is empowered to make under this Act, the Bank may request a District Magistrate <sup>4</sup>\*\*\* to

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1. Subs. by Act 6 of 1949, s. 6, for “the Central Government” (w.e.f. 1-4-1949).

2. Subs. by Act 57 of 1956, s. 8, for “Part a States and Part C States” (w.e.f. 15-10-1956).

3. Subs. s. 8, *ibid.*, for “those States” (w.e.f. 15-10-1956).

4. The words and letter “or in a Part B State the Political Agent” omitted by s. 9, *ibid.* (w.e.f. 15-10-1956).

record or to have recorded the whole or any part of such evidence as any person whose evidence the Bank requires may produce. A District Magistrate so requested may himself record, or may direct any Magistrate of the first class subordinate to him or any Magistrate of the second class subordinate to him and empowered in this behalf by general or special order of the State Government to record the evidence, and shall forward a copy thereof to the Bank.

(2) For the purpose of making a vesting order under this Act the Bank may direct one of its officers to record the evidence of any person whose evidence the Bank requires or may receive evidence upon affidavit.

(3) A Magistrate or an officer of the Bank acting in pursuance of this section may administer an oath to any witness examined by him.

**15. Postponement of payments and registration of transfers pending the making of a vesting order.**—Where the Bank contemplates making an order under this Act to vest a Government security in any person, the Bank may suspend payment of interest on or the maturity value of the security or postpone the making of any order under section 11 or the registration of any transfer of the security until the vesting order has been made.

**16. Power of Bank to require bonds.**—(1) Before making any order which it is empowered to make under this Act, the Bank may require the person in whose favour the order is to be made to execute a bond with one or more sureties in such form as may be prescribed or to furnish security not exceeding twice the value of the subject-matter of the order, to be held at the disposal of the Bank, to pay to the Bank or any person to whom the Bank may assign the bond or security in furtherance of sub-section (2) the amount thereof.

(2) A Court before which a claim in respect of the subject-matter of any such order is established may order the bond or security to be assigned to the successful claimant who shall thereupon be entitled to enforce the bond or realise the security to the extent of such claim.

**17. Publication of notices in Official Gazette.**—Any notice required to be given by the Bank under this Act may be served by post, but every such notice shall also be published by the Bank in <sup>1</sup>[the Gazette of India or the Official Gazette of the State, according as the notice relates to a security, issued by the Central Government or a State Government], and on such publication shall be deemed to have been delivered to all persons for whom it is intended.

**18. Scope of vesting order.**—An order made by the Bank under this Act may confer the full title to a Government security or may confer a title only to the accrued and accruing interest on the security pending a further order vesting the full title.

**19. Legal effect of orders made by the Bank.**—No recognition by the Bank of a person as the holder of a Government security, and no order made by the Bank under this Act shall be called in question by any Court so far as such recognition or order affects the relations of <sup>2</sup>[the Government] or the Bank with the person recognised by the Bank as the holder of a Government security or with any person claiming an interest in such security, and any such recognition by the Bank of any person or any order by the Bank vesting a Government security in any person shall operate to confer on that person a title to the security subject only to a personal liability to the rightful owner of the security for money had and received on his account.

**20. Stay of proceedings on order of Court.** — Where the Bank contemplates making with reference to any Government security any order which it is empowered to make under this Act, and before the order is made the Bank receives from a Court in <sup>3</sup>[India] an order to stay the making of such order, the Bank shall either—

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1. Subs. by Act 6 of 1949, s. 7, for “the Official Gazette” (w.e.f. 1-4-1949).

2. Subs. by s. 6, *ibid.*, for “the Central Government” (w.e.f. 1-4-1949).

3. Subs. by Act 57 of 1956, s. 10, for “a Part A State or a Part C State” (w.e.f. 15-10-1956).

(a) hold the security together with any interest unpaid or accruing thereon until the further orders of the Court are received, or

(b) apply to the Court to have the security transferred to the Official Trustees appointed for the State in which such Court is situated, pending the disposal of the proceedings before the Court.

**21. Cancellation by the Bank of vesting proceedings.**—Where the Bank contemplates making an order under this Act vesting a Government security in any person the Bank may, at any time before the order is made, cancel any proceedings already taken for that purpose and may, on such cancellation, proceed anew to the making of such order.

**22. Discharge in respect of interest on Government securities.**—Save as otherwise expressly provided in the terms of a Government security, no person shall be entitled to claim interest on such security in respect of any period which has elapsed after the earliest date on which demand could have been made for the payment of the amount due on such security.

**23. Discharge in respect of bearer bonds.**—<sup>1</sup>[The Government] shall be discharged from all liability on a bearer bond or on any interest coupon of such a bond on payment to the holder of such bond or coupon on presentation on or after the date when it becomes due of the amount expressed therein, unless before such payment an order of a Court in <sup>2</sup>[India] has been served on <sup>1</sup>[the Government] restraining it from making payment.

**24. Period of limitation of Government's liability in respect of interest.**—Where no shorter period of limitation is fixed by any law for the time being in force, the liability of <sup>1</sup>[the Government] in respect of any interest payment due on a Government security shall terminate on the expiry of six years from the date on which the amount due by way of interest became payable.

**25. Inspection of documents.**—No person shall be entitled to inspect, or to receive information derived from any Government security in the possession or custody of <sup>1</sup>[the Government] or from any book, register, or other document kept or maintained by or on behalf of <sup>1</sup>[the Government] in relation to Government securities or any Government security, save in such circumstances and manner and subject to such conditions as may be prescribed.

**26. The Bank and its officers to be deemed public officers.**—For the purposes of section 124 of the Indian Evidence Act, 1872 (1 of 1872), the provisions of Part IV of the Code of Civil Procedure, 1908 (5 of 1908), relating to suits by or against public officers in their official capacity, and the provisions of rule 27 of Order V, and rule 52 of Order XXI of the said Code, the Bank and any officer of the Bank acting in his capacity as such shall be deemed to be a public officer.

**27.** [Penalty.] *Omitted. by the Jan Vishwas (Amendment of Provisions) Act, 2023(18 of 2023), s. 2 and the Schedule (w.e.f. 31-7-2024).*

**28. Power to make rules.**—(1) The Central Government may, subject to the condition of previous publication, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power such rules may provide for all or any of the following matters, namely : —

(a) the forms in which Government securities may be issued;

(b) the form of the obligations referred to in clause (iv) of sub-clause (a) of clause (2) of section 2;

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1. Subs. by Act 6 of 1949, s. 6, for "The Central Government" (w.e.f. 1-4-1949).

2. Subs. by Act 57 of 1956, s. 11, for "the States" (w.e.f. 15-10-1956).



(c) the conditions subject to which Government securities may be issued to the <sup>1</sup>[Rulers of former Indian States];

(d) the manner in which different forms of Government securities may be transferred;

(e) the holding of Government securities in the form of stock by the holders of offices other than public offices, and the manner in which and the conditions subject to which Government securities so held may be transferred;

(f) the manner in which payment of interest in respect of Government securities is to be made and acknowledged;

(g) the conditions governing the grant of duplicate, renewed, converted, consolidated and sub-divided Government securities;

(h) the fees to be paid in respect of the issue of duplicate Government securities and of the renewal, conversion, consolidation and sub-division of Government securities;

(i) the form in which receipt of a Government security delivered for discharge, renewal, conversion, consolidation or sub-division is to be acknowledged;

(j) the manner of attestation of documents relating to Government securities in the form of stock;

(k) the manner in which any document relating to a Government security or any endorsement on a promissory note issued by <sup>2</sup>[the Government] may, on the demand of a person who from any cause is unable to write, be executed on his behalf;

(l) the form of the bonds referred to in sub-section (1) of section 16;

(m) the circumstance and the manner in which and the conditions subject to which inspection of Government securities, books, registers and other documents may be allowed or information therefrom may be given under section 25;

(n) the procedure to be followed in making vesting orders;

(o) the authority by whom the certificate referred to in the proviso to section 7 is to be granted and the manner of making the inquiry therein mentioned;

<sup>3</sup>(p) the form in which and the persons in whose favour nominations may be made under section 9B, the manner in which and the conditions and restrictions subject to which such nominations may be made, the registration, variation or cancellation of such nominations and the fees that may be levied for such registration, variation or cancellation;

(q) the manner in which any person may be appointed for the purposes of sub-section (4) of section 9B.]

<sup>4</sup>[(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.]

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1. Subs. by Act 57 of 1956, s. 12, for "rules of Part B States" (w.e.f. 15-10-1956).

2. Subs. by Act 6 of 1949, s. 6, for "the Central Government" (w.e.f. 1-4-1949).

3. Ins. by Act 44 of 1959, s. 3 (w.e.f. 1-8-1960).

4. Subs. by Act 44 of 1972, s. 4, for sub-section (3) (w.e.f. 1-9-1972).

<sup>1</sup>[**29. Certain laws not to apply to Government securities.**—The Indian Securities Act, 1920 (10 of 1920), and any law corresponding to that law in force in any Part B State immediately before the commencement of the Public Debt (Amendment) Act, 1956 (57 of 1956), shall cease to apply to Government securities to which this Act applies and to all matters for which provision is made by this Act :

Provided that any such corresponding law shall continue to apply to or in relation to any securities created and issued by the Government of Hyderabad, Saurashtra or Travancore-Cochin on or before the 31st day of March, 1953, for such period not exceeding one year from the commencement of the Public Debt (Amendment) Act, 1956 (57 of 1956), as the Central Government may, by notification in the Official Gazette, specify.]

<sup>2</sup>[**30. Construction of reference to laws not in force before 1st April, 1951 in Part B States.**—Any reference in this Act to any law which did not extend to any Part B State or any part of such State before the commencement of the Part B States (Laws) Act, 1951 (3 of 1951), shall wherever necessary, be construed as including a reference to the corresponding law, if any, in force in that State, or, as the case may be, any part thereof, before the said date.]

**31.** [*Construction of references to laws not in force in \*Jammu and Kashmir.*] Omitted by the *Jammu and Kashmir Reorganization (Adaptation of Central Laws) Order, 2020, vide notification No. S.O. 1123(E) dated (18-3-2020)* and *vide Union Territory of Ladakh Reorganisation (Adaptation of Central Laws) Order, 2020, notification No. S.O. 3774(E), dated (23-10-2020).*]

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1. Subs. by Act 57 of 1956, s. 12, for the original s. 29 (w.e.f. 15-10-1956).  
2. Ins. by s. 14, *ibid.* (w.e.f. 15-10-1956).