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History

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Consolidated Text

Whereas the Guthi Corporation had been formed with the objective of managing Raj Guthis properly by taking them away from the control of His Majesty's Government and handing them over to an institution, in view of the fact that Article 59 of the Constitution of Nepal has separated the Guthi Fund from the State Treasury,

And whereas it is desirable to amend and consolidate legislation relating to the Guthi Corporation and thus make more timely and effective arrangements with the objective of maintaining amicable relations among people belonging to different classes and insuring the economic welfare and morality of the public,

Now therefore, His Majesty King Birendra Bir Bikram Shah Dev has enacted this law on the advice and with the approval of the National Panchayat.

Chapter 1
Preliminary

1. Short Title, Extent and Commencement

(1) This law may be called the Guthi Corporation Act, 1976.

(2) It shall be applicable throughout the Kingdom of Nepal.

(3) It shall come into force at once.

2. Definitions

Unless otherwise meant with reference to the subject or context, in this law:-

(a) Corporation means the Guthi Corporation mentioned in Section 3.

(b) Chairman means the Chairman of the Corporation.

(b1) Board means the Board of Directors formed under Section 9.

(b2) Member means a member of the Board.

(b3) Administrator means the Administrator of the Corporation.

(c) Guthi means a Guthi endowed by any philanthropist with religious or philanthropic motives through relinquishment of title to his movable or immovable property or any other income-yielding property or funds for the performance of any regular or ceremonial religious functions or festival of any monastery or deity, or the construction, maintenance, or operation of temples, rest-houses, roadside shelters, wells, tanks, ponds, water-spouts, places for the supply of drinking water, roads, bathing places, bridges, shelters under trees, libraries, schools, dispensaries, hospitals, houses, buildings or institutions.

(f) Raj Guthi means Raj Guthi being operated and managed by the Guthi Corporation at the time of the commencement of this law, in which the Corporation has rights and liabilities.

(g) Chhut Guthi means a Guthi which has obtained exemption in such a manner that only the residual income or a Salami fee is payable to the Raj Guthi from the income left after performing the regular or ceremonial religious functions of the Guthi as mentioned in the deed of gift or endowment, which had been or was required to be registered in the official Guthi records prior to the commencement of the 1964 Guthi Corporation Act, on the lands belonging to which land tax or rent payable to His Majesty's Government has been remitted, and which has been endowed so as to be operated by the registered Guthiyar himself.

(h) Private Guthi means private Guthis belonging to the public other than Raj Guthis and Chhut Guthis.

(i) Guthiyar means the author of a Chhut Guthi or a private Guthi, or his descendants, the person who is entitled to operate the Guthi or appropriate its surplus income, and the mahants and priests of such Guthis who have been appointed on a permanent basis.

(j) Guthi lands registered in the names of individual landowners mean lands on which the registered landowners have to pay land tax to the Corporation.

(k) Registered Guthi lands mean lands on which the Guthi Corporation has to pay land tax to His Majesty's Government in the capacity of a landowner.

(l) Guthi-owned lands mean lands which are not registered in the name of any individual, and in which full rights are vested in the Guthi Corporation.

(m) Guthi Controlled Lands mean lands on which the registered landowners have been paying rents in kind to the Guthi Corporation.

(n) Guthi Jimidari means a Jimidari holding belonging to a Guthi, on which land tax is payable to it.

(o) Prescribed or in the prescribed manner means prescribed or in the manner prescribed in the by-rules framed under this act or in the orders issued by His Majesty's Government from time to time by notification in the Nepal Rajapatra.

Chapter 2
Establishment and Management

3. Guthi Corporation to Continue

(1) The Guthi Corporation established under the 1964 Guthi Corporation Act shall be deemed to have been established under this law and shall continue accordingly.

(2) The Corporation shall be an autonomous and corporate body having perpetual succession. It shall have a separate seal of its own for all of its functions. It may sue and be sued in its own name.

(3) Subject to this act and the articles framed hereunder, the Corporation may acquire, use, and transfer or alienate in any manner movable as well as immovable property.

(4) The head office of the corporation shall be situated at Kathmandu.

4. (Repealed)

5. (Repealed)

6. Appointment of Employees and Advisors

(1) The Corporation may appoint employees and advisors according to need; and the conditions of their appointment and service shall be as prescribed.

(2) Notwithstanding anything contained in Sub-Section (1), His Majesty's Government may make alterations in the number of the employees of the corporation or reorganize them according to need in case it so considers necessary.

7. Formation of Board of Scholars

(1) There shall be a Board of Scholars in the Corporation headed by either the Bada Guruju or the Naib Bada Guruju as His Majesty may designate. The Board shall consist of the following members:-

(a) The Naib Bada Guruju, in case the Bada Guruju has been designated as Chairman - Member

(b) Chief Priest - "

(c) Five persons nominated by His Majesty's Government from among scholars who have gained a reputation in the religious, social, and educational fields, and members of religious orders.

(2) An employee designated by the Chairman of the Corporation shall be the Secretary of the Board of Scholars.

(3) The Chairman of the Corporation must participate in meetings of the Board of Scholars.

(4) The tenure of members nominated under Clause (c) of Sub-Section (1) shall be of four years. They may be renominated on the expiry of their tenure. Provided that in case His Majesty's Government so deems appropriate, it may nominate another person to replace any member before the expiry of his tenure.

(5) Members of the Board of Scholars shall be paid the prescribed remuneration or allowance while attending its meetings.

8. Board of Schoolars may be consulted

In case the Board so considers necessary, it may consult the Board of Scholars on the following subjects:-

(a) Ancient customs and practices relating to Guthi.

(b) Religious rituals, tradition, and other matters pertaining to religion.

9. Composition of the Board

(1) For the purpose of managing the corporation, His Majesty's Government shall form a Board of Directors consisting of the following members:

(a) A person designated by His Majesty's Government	...	Chairman
(b) Commissioner, Bagmati zone	...	Member
(c) Director-General, Department of Land Revenue	...	"
(d) Director-General, Department of Land Reforms	...	"
(e) Director-General, Department of Archaeology	...	"
(f) Representative, Ministry of Law and Justice.	...	"
(g) Five persons experienced in activities relating to Guthi nominated by His Majesty's Government from the religious and social fields, so as to ensure representation of all the five development regions	...	
(h) Administrator	...	Member-Secretary

(2) In case an Executive Chairman is appointed in the Corporation, the functions of the Secretary of the Board shall be undertaken by an employee of the Corporation designated by the Chairman.

(3) The term of the members nominated under Clause (g) of Sub-Section (1) shall be of three years. They may be renominated after the expiry of their term.

Provided that in case His Majesty's Government so deems appropriate, it may replace any nominated member before the expiry of his term by any other person through nomination.

9A. Functions, Duties and Powers of the Board

(1) It shall be the duty of the Board to supervize, control, and manage the entire business of the Corporation.

(2) The Board shall fulfill all duties and exercise all powers vested in the Corporation under this act.

(3) The Board shall implement appropriate suggestions put forward by the Board of Scholars.

10. (Repealed)

11. Disqualifications of Members

None of the following persons shall be a member of the Board of Scholars or the Board.

(a) (Repealed)

(b) Persons who have been declared insolvent,

(c) Lunatics or persons of unsound mind,

(d) Persons who have been convicted by any court of any offense involving moral turpitude and have undergone a sentence of imprisonment.

(e) Persons who have not completed the age of twenty-one years, or

(f) Persons who are associated in any contract with the Corporation, or have a personal financial interest in any business dealing with the Corporation.

12. Circumstances in Which Membership Cannot Continue

No person shall remain a member of the Board of Scholars or the Board in the following circumstances:

(a) In case he suffers from any of the disqualifications mentioned in Section 11.

(b) In case he submits his resignation.

(c) In case he is removed by His Majesty's Government for having remained absent from three consecutive meetings of the Board of Scholars or the Board without its permission and without proper reasons.

(d) In case His Majesty's Government nominates another person to replace any member under the restrictiv clause contained in Sub-Section (4) of Section 7 and Sub-Section (3) of Section 9.

12A. Appointment of Administrator

His Majesty's Government shall appoint an Administrator in the corporation.

13. Fund of the Corporation

(1) The Corporation shall have a separate fund of its own. The following amounts shall be credited to that fund:-

(a) Grants received from His Majesty's Government:

(b) Amounts received from any regular source:

(c) Land tax or other income collected from Guthi lands.

(d) Amounts received while registering transfer of Guthi-controlled lands into registered Guthi lands.

(e) Any other amount obtained by the Corporation.

(2) All cash balances of the Corporation shall be deposited in the name of the Corporation. at the Nepal Rastra Bank or any other bank prescribed by the Board.

(3) All expenses to be incurred by the Corporation shall be borne from its fund.

(4) Notwithstanding anything contained in Sub-section (3), amounts received under Clause (d) of Sub-Section (1), and those accruing from the sale of assets maintained in the name of the Corporation, shall be maintained as a Permanent Fund, which shall be used only for investment in fixed deposits in any bank, or for permanent investments such as construction of buildings or shops, and not for regular expenses. At least 25 percent of the income accruing from investments from the Permanent Fund must be credited to the same fund, and the balance may be used for the business of the Corporation.

14. Accounts of the Corporation and Audit

(1) The accounts of the Corporation shall be maintained according to current law.

(2) The accounts of the Corporation shall be audited by the Auditor-General.

15. Financial Year of the Corporation and Annual Report

(1) The financial year of the Corporation shall be the same as that of His Majesty's Government.

(2) Within six months after the expiry of every fiscal year, the Corporation shall submit an annual report on its financial condition and its business to His Majesty's Government.

Chapter 3
Functions and Duties of the Corporation

16. Management and Operation of Raj Guthis

(1) (The Corporation shall) appoint Mahants, priests, managers and other employees according to need for the management and operation of Amanat-operated Raj Guthis, monasteries and temples. It shall have all functions mentioned in the deed of gift or endowment, if any, as well as traditional functions, including regular and ceremonial religious functions, performed on Amanat basis. The income of such Amanat-operated Guthis, monasteries and temples shall be credited to the Guthi Fund and the Stores Account, and expenditures shall be incurred therefrom.

(2) In the case of Chhut Guthis and Private Guthis which have been converted into Raj Guthi, the Corporation shall reduce excessive and unnecessary staff and expenses, in such a manner that regular and ceremonial religious functions to be performed according to the deed of gift or endowment or according to tradition are not interrupted, and religious acts are not violated, frame new schedules, and instead of operating such Guthis on amanat basis under Sub-Section (1), hand over their operation and management to the registered Guthiyar, Mahant or priest who has been managing or operating them for a maximum period of five years under its own supervision, control, and direction. Provided that in case (the management and operation) of (any Chhut Guthi or Private Guthi) is handed over (to any individual) in this manner, the surplus amount left after meeting expenses according to the schedule shall be transmitted to the Corporation.

17. Functions, Powers and Duties of the Corporation

Unless explicitly provided for in this law, the functions, powers, and duties of the Corporation shall be as follows:

(1) To maintain its rights and liabilities in Raj Guthis and manage and operate them.

(2) To take over Chhut Guthis and Private Guthis as Raj Guthi and manage and operate them on Amanat basis, or have them managed as provided for in this law.

(3) To perform religious functions and ceremonies according to the deed of gift or endowment or according to tradition, or arrange for their performance, in such a way that religious acts are not violated.

(4) To utilize the movable and immovable property of Raj Guthis, or the income accruing therefrom, for existing or new religious, social, cultural or philanthropic institutions or activities.

(5) To curtail unnecessary expenditure from Raj Guthi income, check leakage (of income), and finalize new schedules of staff and expenditure according to need in order to manage Raj Guthis in a more systematic way.

(6) To obtain gifts, grants and donations, and acquire movable and immovable property.

(6A) To make arrangements for cash offerings at temples and monasteries.

(6B) To maintain an inventory of and protect, ancient ornaments and religious and cultural objects.

(6C) To meet the expenses of any Guthi from its own income as far as possible.

(7) To undertake agriculture, horticulture and animal husbandry.

(8) To grant contracts for any function due to be performed by any Raj Guthi.

(9) To construct buildings and shops and let them out on rent.

(10) To initiate necessary legal action on behalf of the Corporation or defend any legal action instituted against it and act according to the judgement of the court.

(11) To operate Guthis with the income of Raj Guthis, make disbursements, create a reserve fund with the surplus, and make safe investments with this fund.

(12) To undertake direct cultivation of lands owned by the Corporation, or have such lands cultivated by tenants.

(13) To perform other necessary functions incidental to the management and operation of Raj Guthis under this law and current law.

18. Functions Which the Corporation May not Perform

The Corporation shall not perform the following functions:

(1) Relinquish Guthi ownership rights in Guthi lands without the permission of His Majesty's Government.

(2) Register waste Guthi lands in the names of individuals contrary to the policy of His Majesty's Government.

(3) Perform any action, or undertake any financial transaction or function relating to management, which involves the Corporation in loses or, hampers the religious activities of Raj Guthis.

19. Rights and Liabilities of Chhut Guthis to Devolve on the Corporation

All Chhut Guthis shall be converted into Raj Guthis, and all existing rights of Chhut Guthis, including those on movable and immovable assets and images of deities, shall devolve on the Corporation. All rights and privileges of the Guthiyars and functionaries of such Chhut Guthis shall terminate.

19A. Record of Private Guthis to be Submitted

The Guthiyars of private Guthis must submit records of private Guthis to the Corporation.

20. Corporation May Take Over Rights and Liabilities of Private Guthis

In case all or the majority of the Guthiyars of any private Guthi, including the person who had made the endowment, request the Corporation in writing to take over its management and operation in such a manner as to undertake its rights and liabilities, the Corporation may undertake such rights and liabilities and take over the management and operation of such Guthi. After the Corporation undertakes rights and liabilities in this manner, such private Guthi shall be converted into a Raj Guthi, all existing rights of the private Guthi or the author of the endowment and Guthiyars on its movable and immovable assets as well as images of deities shall devolve on the Corporation, and all rights and privileges of the author of the private Guthi endowment as well as its Guthiyars and functionaries shall terminate.

21. Particulars and Assets of Chhut Guthis and Private Guthis Which are Converted into Raj Guthi to be Handed Over

The author of the endowment, Guthiyars and managers of Chhut Guthis or private Guthis which are converted into Raj Guthi under Section 19 and Section 20 shall hand over to the Corporation in the manner prescribed by it particulars of the movable and immovable assets of such Guthi, as well as all documents including accounts and records, within a period of six months after the Corporation publishes a notification.

Chapter 4
Abolition of Guthi Jimidari System

22. Abolition of Guthi Jimidari System

The Guthi Jimidari System has been abolished. Consequent to such abolition, all rights and privileges of the concerned Jimidari and Patuwaris in the Jimidari of the concerned Guthi Mouja shall be deemed to have *ipso facto* lapsed.

Provided that lands attached to Jimidari holdings shall be registered in the name of the Jimidar whose Jimidari has been abolished.

23. Documents Relating to Jimidari Holdings

The person who has the documents of the Guthi Jimidari in his charge shall hand them over to the Corporation whenever so directed by it.

24. Interim Arrangements for Collection of Land Tax

Until the Corporation makes arrangements for the collection of land tax in areas under the jurisdiction of Guthi Jimidaris which are abolished, the concerned Jimidars and Patuwaris themselves shall make collections as usual and transmit the proceeds to the Corporation.

Chapter 5
Raj Guthi Lands

25. Management of Guthi-owned Lands

(1) The Corporation may itself cultivate Guthi-owned lands, or give such lands away for cultivation on tenancy on payment of the prescribed fees, or convert them into registered Guthi lands on payment of prices or fees as prescribed, and register them.

(2) In the case of the uncultivated Guthi-owned lands, the Corporation may make any of the following arrangements:

(a) Reclaim such lands itself,

(b) Permit actual cultivators to reclaim such lands on tenancy by remitting rents for the prescribed number of years, and

(c) Convert such lands into registered Guthi lands and register them subject to prescribed conditions, or on payment of price or fees as prescribed.

(3) Notwithstanding anything contained in Sub-Sections (1) and (2), in case the Corporation is satisfied that any Guthi-owned land is suitable for use as residential site, or for trade, and industry, it may, irrespective of whether such land is being cultivated by itself or is waste, convert it into registered Guthi lands after inviting bids, or on payment of such prices or fees as it may prescribe with due consideration to the use of such land and the importance of the area where it is located, and then register it.

(4) Notwithstanding anything contained in Sub-Sections (1), (2) and (3), no waste public land on which a temple is located, or which is connected with any deity, temple, or religious festival or fair, shall be registered in the name of any individual. In case such land has already been so registered, the Corporation may cancel such registration.

26. Management of Guthi-Controlled Lands

(1) After the commencement of this law, Guthi-controlled lands in Kathmandu Valley and the hill regions, on which the cultivator pays rents to the registered landowner, and the latter makes payments to the Raj Guthi wholly in kind, or partly in kind and partly in cash commutted at the rates prescribed for Guthis, all rights and privileges of the registered landowner shall terminate, and full ownership rights of the Corporation shall be established thereon. On such lands, the actual cultivator shall obtain tenancy rights according to current law.

(2) Registered tenants whose rights have terminated under Sub-Section (1) shall be entitled to be paid as compensation an amount ten times the amount of land tax payable for the land previously held by them according to current law. In case such registered tenant owes payments to the Corporation, he shall be paid such compensation after deducting the amount of such payments.

(3) The amount of compensation payable to a registered tenant under Sub-Section (2) shall be deposited with the Corporation in the prescribed manner by the actual cultivator to whom tenancy rights have accrued consequent to termination of the rights of the registered tenant .

(3a) In icase any registered tenant is found to have defaulted in payment of rents to the Corporation, and thus remained in arrears to the Corporation, the actual cultivator must produce before the Corporation receipts against rents paid by him to the registered tenant for the period for which the arrears are due.

(3b) In case the cultivator fails to produce receipts against rents under Sub-Section (3a), he must pay rents to the Corporation in quantities or amounts for which he has failed to produce receipts.

(4) In case the actual cultivator to whom tenancy rights have accrued consequent to the termination of the rights of a registered tenant does not deposit the amount of compensation prescribed in Sub-Section (2), or pay up arrears of rent in the prescribed manner under Sub-Section (3b), action shall be taken as if he had defaulted in the payment of rents for such land, and another tenant may be designated on payment of prescribed fees for such land.

(5) In case another tenant is designated after action is taken under Sub-Section (4), such tenant must deposit with the Corporation the amount of compensation due to the registered tenant whose rights have terminated under Sub-Section (3), as well as the amount of arrears of rents payable under Sub-Section (3b).

(6) Repealed.

(7) Notwithstanding anything contained in this Section, in case any person has obtained rights according to law on any Guthi-controlled land and has been using such land for residential purposes, it shall be registered in the name of such person as a tenancy holding within the limit of the land he is entitled to retain as residential sites according to current Nepal law.

Chapter 6
Tenancy Arrangements

27. Tenancy Rights to Accrue

The actual cultivator shall obtain tenancy rights on Guthi lands according to current law.

Provided that any salaried functionary who is is entitled to cultivate or possess any land in consideration of any specific work for Guthi shall not be granted tenancy sights on such lands.

28. Payments on Guthi Lands

(1) Rents on Guthi lands payable to the Corporation shall be paid at the same rates as rents payable by the tenant to the owner of government Raikar lands according to the location and grade of the lands.

Provided that in case he has been paying less rent than prescribed at the time of the commencement of this act, rents shall be collected from him accordingly.

(2) In case any tenant has been supplying commodities other than paddy, rice, maize, buckwheat, wheat, etc. at the time of the commencement of this act, he shall continue to do so. Provided that the value of commodities to be collected under this Sub-Section shall not exceed the amount of rents payable by a tenant on each, ropani or bigha of land under Sub-Section (1).

(3) The power to determine the value of commodities to be supplied by a tenant under Sub-Section (2) shall vest in the Corporation.

(4) Tenants may also pay rents due on Guthi lands in cash according to local market prices.

(5) The Corporation shall grant a rebate amounting to a maximum of 15 percent of the prescribed rent to persons who pay rents within the time-limit specified in Sub-Section (1) of Section 29

29. Arrangements Regarding Payment of Rents

(1) Tenants on Guthi lands who are under obligation to pay rents to the Corporation shall do so within the time-limit prescribed for payment of rents by tenants on government Raikar lands. In case they do not pay rents within that time limit, the Corporation may terminate their tenancy rights. Provided that the Corporation may extend the time limit for the payment of rents by a maximum period of two months in case it so considers necessary.

(2) Any tenant who is not satisfied with the termination of his tenancy rights according to Sub-Section (1) may submit a complaint to His Majesty's Government within thirty-five days.

(3) The decision made by His Majesty's Government on complaints filed according to Sub-Section (2) shall be final.

(4) The Corporation may recover arrears of rent due from a tenant whose tenancy rights have been terminated according to Sub-Section (1) in the same manner as arrears of payment due to the Government.

(5) Action shall be taken according to current Nepal law in respect to the remission of rents payable to the Corporation.

30. Special Arrangements Regarding Transactions in Tenancy Rights

Notwithstanding anything contained in the 1964 Lands Act and other current Nepal law, tenancy rights on lands cultivated on tenancy according to this act may be sold any purchased.

30A. Prohibition to Sell Khangi Land Assignments

No person to whom Guthi land has been assigned as Khangi shall be entitled to mortgage or otherwise relinquish title thereto, and in case he does so, the document of relinquishment of title shall be deemed *ipso facto* invalid.

31. Action in Respect to Lands on Which Tenancy Rights Have Been Terminated, as well as on Unclaimed Lands

Lands left unclaimed after defaulting in the payment of rents or other dues to the Corporation, or lands on which tenancy rights have been terminated according to this act, may be allotted by the Corporation to another person on tenancy or any other condition. The Corporation may, if it so desires, cultivate such lands itself or divert them to any other use.

32. Payment of Land Tax on Guthi Lands Registered in the Names of Individual Landowners

(1) Owners of Guthi lands shall pay land tax to the Corporation at the same rates as owners of government Raikar lands pay land tax to His Majesty's Government according to the grade of the land.

(2) The rights and status of Guthi landowners shall be the same as those of owners of government Raikar lands according to current law.

(3) For the purpose of this Section, the term landowner means the person in whose name Guthi land has been registered subject to the payment of land tax to the Corporation and who possesses rights in such land

by virtue of such registration, as well as the person who has acquired rights to have the land registered in his name as a result of partition or inheritance, or of relinquishment of title by the owner according to current Nepal law.

33. Arrangement for the Collection of Land Tax

(1) The Corporation shall make arrangements for the collection of land tax.

(2) The time-limit for the collection of land tax shall be as prescribed in current Nepal law. Provisions contained in current Nepal law regarding the imposition of fines in case land tax is not paid within the prescribed time-limit, auction of lands for recovering arrears of land tax, and remission of land tax shall be applicable also in respect to the land tax to be collected by the Corporation. The office designated for the collection of taxes on Guthi lands may exercise the powers relating to the collection of land tax under current Nepal law.

34. Arrangements for the Collection of Rents on Buildings and Ground Rent

(1) In cases where Guthi lands have been allotted for the construction of houses and shops on payment of ground-rent, or where houses and shops have been constructed by the Guthi itself and given on rent, or existing Guthi inns and roadside shelters have been so given, and rents have been collected accordingly, the Corporation may have (the tenant) execute new agreements in respect to such rents or ground-rents after the commencement of this Section. While executing new agreements in this manner, the amount of rents or ground-rents shall be as prescribed by the Corporation.

(2) Persons who have occupied (Guthi houses, lands, etc.) on rent or ground rent shall execute new agreements within the time-limit prescribed by the Corporation. In case they do not do so, their usufructuary rights in such (Guthi) houses or shops shall *ipso facto* lapse, and the Corporation may give such houses or shops to any other person on rent, or occupy them itself.

35. Registration of Tenants on Payment of Fees

(1) In cases where Guthi lands have been allotted on ground rent since before the commencement of this act, the Corporation may register the allottees as tenants on payment of the prescribed fees, if they so desire.

(2) In case any person had constructed a building on Guthi land without the approval of the Corporation at the time of the commencement of this act, the Corporation may register such lands on tenancy on payment of the prescribed fees.

(3) If after the commencement of this act any person requests the Corporation for permission to construct a building on Guthi lands registered in his name in the capacity of a tenant, or on waste or unoccupied Guthi lands not registered in the name of any person, or on Guthi gardens and orchards, the Corporation may grant such permission on payment of the prescribed fees. In case any person constructs a building on lands of these categories without obtaining the permission of the Corporation, his rights on such lands and the buildings constructed thereon shall terminate and accrue to the corporation.

Provided that in case a house has been built before the commencement of this restrictive clause, and in case the Corporation is satisfied that the person who had built such house had no malafide motive, the Corporation may register it as a tenancy holding on payment of prescribed additional fees with the approval of His Majesty's Government.

(4) Notwithstanding anything contained in Sub-Section (1), (2), and (3), permission from the Corporation need not be obtained for constructing buildings on Guthi lands owned by individuals.

36. Registration as Guthi Lands in the Name of Individuals

In case any registered tenant cultivating Guthi lands desires to have such lands converted into private owned Guthi land, and registered in his name, the Corporation shall do so after he has paid the prescribed amount to the Corporation in the prescribed manner.

Chapter 7
Miscellaneous

37. Arrangements Regarding Ceilings

All provisions of current Nepal law relating to ceilings shall be applicable in respect to registered Guthi landowners and tenants cultivating Guthi lands. For this purpose, both Guthi lands and government Raikar lands shall be taken into account.

38. Special Arrangements Regarding Guthi-owned Lands

In case any person has obtained any land which is Guthi-owned under this law in any manner and under any arrangement which is contrary to the interests of the Raj Guthi and the Corporation, such rights and privileges, obtained under any arrangement made subsequent to the enforcement of the 1964 Guthi Corporation Act, shall ipso facto lapse, and the rights and ownership of the Corporation and the Raj Guthi shall ipso facto revive in such cases.

Provided that:-

(a) In case lands obtained by any person under any arrangement have been used for residential purposes, these shall be registered as in his name in the capacity of a landowner subject to the ceilings imposed by other current law. On the remaining area, rents shall be paid to the Corporation under this law.

(b) This section shall not be applicable to Guthi lands registered in the name of any person in the capacity of a landowner by the Guthi Corporation with the approval of His Majesty's Government subject to a ceiling of ten bighas

39. Fresh Registration as Guthi Land

(1) Even if any Guthi land or building has been registered as Raikar, in case Guthi records or charters (Lal Mohar, Khadganishana), copper-plate inscriptions, stone inscriptions, etc. show that it is actually a Guthi land or building, the Administrator may register it as a Guthi land or building, and have it removed from the Raikar land register.

(2) Any person who is not satisfied with the decision made by the Administrator under Sub-Section (1) may file an appeal thereagainst to the Zonal Court within thirty-five days.

40. Sequestration of Property

In case the appropriate office receives a request from the Corporation for the sequestration of immovable property which has been pledged as collateral with the corporation, it shall sequester such property in such a manner that it cannot be sold, mortgaged on simple or possessory basis, or otherwise alienated to any person in any manner.

41. Collection of Arrears

(1) The Corporation may auction the collateral or other property of the concerned person in order to recover arrears of land tax, rents, ground-rents, advance payments, contract revenues, fines, value of goods or property (bigo), fees, extra fees or charges as if these were due to the government.

(2) The Corporation may, if it so deems appropriate, recover arrears under Sub-Section (1) in installments and collect interest at a rate not exceeding ten percent per year.

(3) Notwithstanding anything contained in Sub-Sections (1) and (2) and Section 28, the Corporation may recover arrears for the prescribed period in cash at prescribed rates in installments.

42. Restitution of Lands Acquired by His Majesty's Government

In case His Majesty's Government acquires Guthi lands, it may grant other lands in exchange, instead of paying compensation in cash. Provided that in case Guthi lands registered in the names of individual landowners are acquired, His Majesty's Government shall pay compensation to the Corporation in consideration of the tax due on such lands.

43. Tirja System may be Abolished

The Corporation may provide for the payment of remunerations to the mahants, priests, Guthiyars, and other functionaries of Guthis who had been getting in-kind emoluments through land allotments or tirja certificates entitling them to collect rents on lands assigned for that purpose.

44. Ancient Idols and Ornaments

(1) The mahant, priests, Guthiyars, and other functionaries of Raj Guthis shall prepare current inventories of the ancient idols, ornaments, and utensils of deities in their custody in such a manner as to ensure their safety, and have such records inspected by the Corporation.

(2) Mahants, priests, guthiyars, and other functionaries shall hand over to their successors the items in their custody as listed in the inventory.

(3) In case the person who has obtained custody of the ornaments, utensils, etc of deities of Raj Guthis which are not in current use, desires to have them deposited safely with the Corporation, he may hand them over to the Corporation. In case the Corporation so desires, it may have such ornaments and utensils deposited with it.

45. Arrangements Regarding Ornaments and Other Property

(1) The Corporation shall make necessary arrangements for the safety of ornaments, utensils, and other property offered to the deities of Raj Guthis.

(2) In case an inspection of the ornaments and other property offered to deities reveals a shortfall except on reasonable grounds, the Corporation may have the custodian thereof recoup the shortfall. In case he does not do so, the amount of such shortfall shall be recovered from him in the same manner as arrears due to the government.

46. Fairs and Markets on Guthi Lands

(1) Notwithstanding anything contained in current Nepal law, fifty percent of the proceeds of duties or fees collected by village or town panchayats from fairs and markets held on Guthi lands shall be handed over to the Corporation.

(2) Notwithstanding anything contained in Sub-Section (1), the Corporation may, if it so desires, itself manage or use the Guthi lands on which such fairs or markets are held.

47. Survey and Measurement of Guthi Lands

(1) Before surveying and measuring Guthi lands, the appropriate officer shall provide advance information thereof to the office of the Corporation.

(2) In case information is not provided to the Corporation according to Sub-Section (1), departmental action shall be taken against such officer according to current law.

48. Provisional Certificates

The office which issues certificates in respect to Raikar lands shall also issue provisional tillers' certificates and permanent ownership certificates on Guthi lands.

49. Demarcation of Plots

The registration office shall demarcate plots on Guthi lands when it is necessary to do so.

50. Registration as Guthi

In case any person had willfully registered Guthi lands as Raikar before the commencement of this act, he shall again register such lands as Guthi within a period of six months after the commencement of this act.

51. Consolidation of Holdings on Guthi-owned Lands

In case the Corporation considers it necessary to consolidate holdings on Guthi-owned lands, it may do so by exchanging lands.

52. Power to Issue Directives to the Corporation

In case His Majesty's Government so considers necessary, it may issue necessary directives to the Corporation. The Corporation shall comply with such directives, if any.

53. Cooperation to the Corporation

The local administration, the police and the local Panchayat shall extend cooperation to the Corporation in performing traditional Guthi functions, protecting the movable and immovable assets of Guthis, and evicting any person who forcibly occupies any house or land belonging to the Corporation or any temple, or road-side shelter without the permission of the Corporation.

54. Punishment for Failure to Furnish Particulars or Pay Land Tax

In case any person fails to furnish particulars or documents, or to pay land tax, to the Corporation according to Sections 21, 23, or 24, he shall be fined with an amount not exceeding twenty-five hundred rupees.

55. Punishment for Registration of Guthi Lands as Raikar

In case any person willfully registers Guthi lands as Raikar after the commencement of this act, or does not register Guthi lands according to Section 50, he shall be fined with an amount equal to the value at current prices of the lands which were registered as Raikar. Such lands shall again be registered as Guthi, and ground-rent shall be imposed if houses or shops have already been constructed thereon.

56. Punishment for Misappropriation of Ornaments and Other Property

In case any person misappropriates the ornaments and other property offered to the deities of Raj Guthis, the value thereof shall be recovered from him, and a fine of an equal amount shall be imposed.

57. Punishment for Dereliction of Religious Duty

In case any person does not perform the function which he is required to perform according to the deed of gift or endowment, stone inscription, etc. of the Guthi, and is thus guilty of dereliction of his religious duty, he shall be fined with an amount not exceeding five hundred rupees, and he may be compelled to perform such functions. The mahants, priests, guthiyars, and other functionaries who are guilty of such dereliction may be dismissed and other persons appointed to replace them.

58. Other Penalties

In case any person contravenes any provision of this act other than those contained in Sections 54, 55, 56, and 57, he shall be fined with an amount not exceeding one thousand rupees.

59. Power to Inflict Punishment

(1) The Administrator shall have the power to inflict punishment under Sections 54, 55, 56, 57, and 58.

(2) Appeals may be filed to His Majesty's Government against the order of punishment issued by the Administrator under Sub-Section (1).

60. Exercise of Judicial Powers

While taking action according to Sections 54, 55, 56, 57, and 58, the Administrator shall have the powers of a court of law in respect to recording statements, subpoenaing witnesses, consulting evidence, and procuring documents.

61. Action According to Other Nepal Law

No provision of this act shall prejudice the institution of proceedings according to current anti-corruption law against any person who misappropriates the idols and ornaments of deities or other property belonging to the Corporation.

62. Authority to Hear Cases

Unless elsewhere provided for in this law, authority to take original action on and dispose of cases in which the Corporation is a plaintiff or defendant shall vest in the Zonal Court.

62A. Formation of Special Court

Notwithstanding anything contained elsewhere in this act, His Majesty's Government may, if it so deems necessary, refer any case relating to offenses punishable under this act to a Special Court formed under the 1974 Special Courts Act.

63. Special Immunity

(1) Notwithstanding anything contained in current Nepal law, no court fees shall be charged in cases where the Corporation is a plaintiff, nor shall an attorney of the Corporation be kept on parole unless the appropriate office or court issues an order to this effect in cases where the Corporation is the plaintiff or defendant and circumstances necessitate the presence of its attorney.

(2) No time-limit shall be applicable to the Corporation in respect to action to be taken by it to enforce its title to its assets, recover its loans, have its employees, mahants, priests, functionaries (Rakamis), Guthiyars, contractors, etc. deposit commodities and cash due from them, and collect any rents, contract revenue, land tax, ground-rent, etc.

63A. Delegation of Authority

The Corporation may delegate its powers according to need to the Chairman, a Sub-Committee of members, the Administrator, or any employee of the Corporation.

63B. Supervision of Guthis and Temples by District Office

Every District Office shall supervise and inspect the work of Guthis located in the district and look after ancient idols, ornaments, and other property of temples.

64. Dissolution and Consequences Thereof

(1) In case His Majesty's Government thinks that the Corporation must be dissolved for any reason, it may do so,

(2) In case the Corporation is dissolved under Sub-Section (1), all rights and liabilities of the Corporation shall be deemed to have devolved on His Majesty's Government.

65. Power to Frame Articles

With the approval of His Majesty's Government, the Corporation may frame articles to implement the objectives of this law.

66. Repeal and Saving

(1) The 1972 Guthi Corporation Act has been repealed.

(2) All actions taken by the Corporation under the 1972 Guthi Corporation Act shall be deemed to have been taken under this act.

Royal Seal affixed
on Kartik 4, 2033
(October 20, 1976).

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