

Form 74 (Rule 133)

CERTIFICATE AND REQUEST BY COMMITTEE OF INSPECTION AS TO
INVESTMENT OF FUNDS

(Title)

We, the Committee of Inspection in the above matter, hereby certify that in our opinion the cash balance standing to the credit of the above-named company is in excess of the amount which is required for the time being to answer demands in respect of such company's estate, and request that the Director of Commerce and Industries will invest the sum of Rs. _____ in Government securities, to be placed to the credit of the said account for the benefit of the said company.

Dated this _____ day of _____, 19—.

_____ } Committee of Inspection

Form 75 (Rule 133)

REQUEST BY COMMITTEE OF INSPECTION TO DIRECTOR OF
COMMERCE AND INDUSTRIES TO SELL SECURITIES

(Title)

We, the Committee of Inspection in the above matter, hereby certify that a sum of Rs. _____, forming part of the assets of the above-named company, has been invested in Government Securities, and that the sum of Rs. _____ is now required to answer demands in respect of the said company. And we request that so much of the said securities as may be necessary for the purpose of answering such demands may be realized by the Director of Commerce and Industries, and that the amount realized may be placed to the credit of the said company.

Dated this _____ day of _____, 19—.

_____ } Committee of Inspection

Form 76 (Rule 134)

CERTIFICATE BY COMMITTEE OF INSPECTION AS TO AUDIT OF
LIQUIDATOR'S ACCOUNTS

(Title)

We, the undersigned, members of the Committee of Inspection in the winding up of the above-named company, hereby certify that we have examined the foregoing account with the vouchers, and that to the best of our knowledge and belief the said account contains a full, true, and complete account of the Liquidator's receipts and payments.

Dated this _____ day of _____, 19—.

_____ } Committee of Inspection

Form 79 (Rule 136)

AFFIDAVIT VERIFYING LIQUIDATOR'S TRADING ACCOUNT UNDER

SECTION 188

(Title)

I, _____, the Liquidator of the above-named company, make oath and say that the account hereto annexed is a full, true, and complete account of all money received and paid by me or by any person on my behalf in respect of the carrying on of the trade or business of the company, and that the sums paid by me as set out in such account have, as I believe, been necessarily expended in carrying on such trade or business.

Sworn, &c. _____,

Liquidator.**Form 80 (Rule 142)**

REQUEST TO DELIVER BILL FOR TAXATION

(Title)

(a) here
state
nature of
employment.

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 (a) _____ failing which, I shall, in pursuance of the Companies Ordinance, No. 51 of 1938 and the 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 the _____ day of _____, 19—.

Form 81 (Rule 146)

CERTIFICATE OF TAXATION

(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 _____ rupees and _____ cents [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—.

Rs. _____

Taxing Officer.

Form 82 (Rule 154, 155 and 158)

[Re
This is the Exhibit marked B
referred to in the affidavit of
this _____, sworn before me
this _____ day of _____,
19____.

(No
registration
fee payable.)

Justice of the Peace
Commissioner for Oaths.]

STATEMENT OF RECEIPTS AND PAYMENTS AND GENERAL
DIRECTIONS AS TO STATEMENTS

No. of
Company.

(Name of Company.)

(1) Every statement must contain a detailed account of all the Liquidator's realizations and disbursements in respect of the company. The statement of realizations should contain a record of all receipts derived from assets existing at the date of the winding-up resolution and subsequently realized, including balance in bank, book debts and calls collected, property sold, &c., and the account of disbursements should contain all payments for costs and charges, or to creditors, or contributories. Where property has been realized, the gross proceeds of sale must be entered under realizations, and the necessary payments incidental to sales must be entered as disbursements. These accounts should not contain payments into the Companies Liquidation Account (except unclaimed dividends—see para 4) or payments into or out of bank, or temporary investments by the Liquidator, or the proceeds of such investments when realized, which should be shown separately:—

Form and
contents of
statement.

- (a) by means of the bank pass book;
- (b) by a separate detailed statement of moneys invested by the Liquidator, and investments realized.

Interest allowed or charged by the bank, bank commission, &c., and profit or loss upon the realization of temporary investments, should, however, be inserted in the accounts of realizations or disbursements, as the case may be. Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments must severally be added up at the foot of each sheet, and the totals carried forward from one account to another without any intermediate balance, so that the gross totals shall represent the total amounts received and paid by the Liquidator respectively.

(2) When the Liquidator carries on a business, a trading account must be forwarded as a distinct account, and the totals of receipts and payments on the trading account must alone be sent out in the statement.

Trading
Account.

(3) When dividends or instalments of compositions are paid to creditors, or a return of surplus assets is made to contributories, the total amount of each dividend, or instalment of composition, or return to contributories actually paid, must be entered in the statement of disbursements as one sum; and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor, and the amount of dividend or composition payable to each creditor, and of surplus assets payable to each contributory, distinguishing in each list the dividends or instalments of composition and shares of surplus assets actually paid and those remaining unclaimed.

Dividends,
&c.

(4) When unclaimed dividends, instalments of composition or returns of surplus assets are paid into the Companies Liquidation Account the total amount so paid in should be entered in the statement of disbursements as one sum.

(5) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been duly allowed by resolution of the Committee of Inspection or of the creditors or of the company in general meeting, or by order of the court as the case may require.

LIQUIDATOR'S STATEMENT OF ACCOUNT
(Pursuant to Section 272 of the Companies Ordinance)

Name of Company :————.

Nature of proceedings (whether a members' or creditors' voluntary winding up or a winding up under the supervision of the court)

Date of commencement of winding
up : _____.

Date to which statement is brought down : _____.

Name and address of liquidator :

This statement is required in duplicate.

LIQUIDATOR'S STATEMENT OF ACCOUNT PURSUANT TO SECTION 272
OF THE COMPANIES ORDINANCE

[illegible]

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

Total Realizations	Rs. c.
„ Disbursements
		Balance	..
The balance is made up as follows :—			
1. Cash in hands of Liquidator	..	Rs. c.	..
2. Total payments into Bank, including balance at date of commencement of winding up (<i>as per Bank Book</i>)	..		
Total withdrawals from Bank	..		
Balance at Bank	..		
3. Amount in Companies Liquidation Account	..	Rs. c.	..
*4. Amounts invested by Liquidator	..		
Less Amounts realized from same	..		
Balance	..		
Total Balance as shown above	..		

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

*The investment or deposit of money by the Liquidator does not withdraw it from the operation of section 273 of the Companies Ordinance and any such investments representing money held for six months or upwards must be realized and paid into the Companies Liquidation Account, except in the case of investments in Government Securities, the transfer of which to the control of the Deputy Secretary to the Treasury will be accepted as a sufficient compliance with the terms of the section.

[9773/24-9-1947.]

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 | Assets (after deducting amounts charged to secured creditors and debenture holders) ..
Liabilities { <table border="0"> <tr> <td>Secured creditors</td> <td>..</td> </tr> <tr> <td>Debenture holders</td> <td>..</td> </tr> <tr> <td>Unsecured creditors</td> <td>..</td> </tr> </table> | Secured creditors | .. | Debenture holders | .. | Unsecured creditors | .. |
| Secured creditors | | .. | | | | | |
| Debenture holders | .. | | | | | | |
| Unsecured creditors | .. | | | | | | |
| (2) The total amount of the capital paid up at the date of the commencement of the winding up | Paid up in cash ..
Issued as 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 | | | | | | | |

Form 83 (Rules 154, 155 and 158)

No. of Company : _____

AFFIDAVIT VERIFYING STATEMENT OF LIQUIDATORS ACCOUNT
UNDER SECTION 272

(No registration
fee charged.)

(Name of Company).

I, _____, of _____, the Liquidator of the above-named company, make oath and say:—That *the account hereunto annexed marked B, 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 and except the items mentioned and specified in the said account.

I further say that the particulars given in the annexed Form 82 marked B, with respect to the proceedings in and position of the liquidation, are true to the best of my knowledge and belief.

Sworn at _____

* *Note.*—If no receipts or payments strike out the words in italics.

The affidavit is not required in duplicate, but it must in every case be accompanied by a statement in Form 82 in duplicate.

Form 84 (Rule 154)

LIQUIDATOR'S TRADING ACCOUNT UNDER SECTION 272

(Name of Company.)

_____ the Liquidator of the above-named company in
account with _____.

This Account is required in duplicate in addition to Form 82.

<i>Dr.</i>				<i>Cr.</i>			
Receipts				Payments			
Date		Rs. c.		Date		Rs. c.	
	Total ..				Total ..		

Data:

Liquidator.

Form 85 (Rule 154)

Name of company : _____

LIST OF DIVIDENDS OR COMPOSITION

(Name of Company)

I hereby certify that a Dividend (or Composition) of _____ was declared payable on and after the _____ day of _____, 19— and, that the creditors whose names are set

forth below are entitled to the amounts set opposite their respective names, and have been paid such amounts except in the cases specified as unclaimed.

Liquidator.

Dated the _____ day of _____, 19—.

To: The Registrar of Companies.

Surname	Christian Name	Amount of Proof	Amount of Dividend (or Composition)			
			Paid		Unclaimed	
		Rs. c.	Rs.	c.	Rs.	c.
	Total					

This List is required in duplicate

Form 86 (Rules 154, and 158)

No. of Company : _____.

**LIST OF AMOUNTS PAID OR PAYABLE TO CONTRIBUTORIES
(Name of Company)**

I hereby certify that a return of surplus assets was declared payable to contributories on and after the _____ day of _____, 19—, at the rate of _____ per share, and that the contributories whose names are set forth below are entitled to the amounts set opposite their respective names, and have been paid such amounts except in the cases specified as unclaimed.

Liquidator.

Dated the _____ day of _____, 19—.

To: The Registrar of Companies.

Surname	Christian Name	No. of Shares	Amount returned on Shares			
			Paid		Unclaimed	
			Rs.	c.	Rs.	c.
	Total..					

This List is required in duplicate.

Form 87 (Rule 157)

**AFFIDAVIT VERIFYING ACCOUNT OF UNCLAIMED AND
UNDISTRIBUTED FUNDS**

I, _____ of _____ make oath and say that the particulars entered in the statement hereunto annexed, marked A, are correct, and truly set forth all moneys in my hands or under my control, representing unclaimed or undistributed assets of the above company, and that the amount due by me to the Companies Liquidation Account in respect of unclaimed dividends and undistributed funds is Rs. _____.

Signature : _____

Sworn, &c. : _____

Form 88 (Rule 162)

NOTICE TO CREDITORS AND CONTRIBUTORIES OF INTENTION
TO APPLY FOR RELEASE

(Title)

Take notice that I, the undersigned Liquidator of the above-named company, intend to apply to the District Court of _____ for my release, and further take notice that any objection you may have to the granting of my release must be notified to the said court within twenty-one days of the date hereof.

A summary of all receipts and payments in the winding up is hereto annexed.

Dated this _____ day of _____, 19—.

Liquidator.

To : _____.

Note—Section 190 (3) of the Companies Ordinance enacts that "An order of the court releasing the liquidator shall discharge him from all liability in respect of any act done or default made by him in the administration of the affairs of the company, or otherwise in relation to his conduct as liquidator, but any such order may be revoked on proof that it was obtained by fraud or by suppression or concealment of any material fact".

Form 89 (Rule 162)

APPLICATION BY LIQUIDATOR TO THE COURT FOR RELEASE

(Title)

I, _____, the liquidator of the above-named company, do hereby report to the District Court of _____ as follows : —

1. That the whole of the property of the company has been realized for the benefit of the creditors and contributories (and a dividend to the amount of _____ has been paid as shown by the statement hereunto annexed, and a return of _____ per share has been made to the contributories of the Company) ;

(or That so much of the property of the company as can, according to the joint opinion of myself and the Committee of Inspection, hereunto annexed, in writing under our hands, be realized without needlessly protracting the liquidation, has been realized, as shown by the statement hereunto annexed, and a dividend to the amount of _____ has been paid, together with a return of _____ per share to the contributories of the company ; (a)

2. I therefore request the court to cause a report on my accounts to be prepared, and to grant me a certificate of release.

Dated this _____ day of _____, 19—.

Liquidator.

(a) Add, if necessary, "That the rights of the contributories between themselves have been adjusted".

Form 90 (Rule 162)
STATEMENT TO ACCOMPANY NOTICE OF APPLICATION FOR RELEASE
(Title)

Dr.

(Title)

STATEMENT SHOWING POSITION OF COMPANY AT DATE OF APPLICATION FOR RELEASE

Cr.

Estimated to produce as per company's statement of affairs		Receipts		Payments		(a) State number of creditors
Ra.	c.	Ra.	c.	Ra.	c.	
To total receipts from date of winding-up order, viz. :— (State particulars under the several headings specified in the Statement of Affairs)				By fees and stamp duties :—		
Receipts per trading account				Costs of petition		
Other receipts				Costs of Proctor to Liquidator		
Total				Other costs		
Less :—				Liquidator's remuneration, viz. :—		
Payments to redeem securities				Assets realized		
Costs of execution				Assets distributed in dividend		
Payments per trading account				Shorthand writer's charges		
Net realizations				Special manager's charges		
Amounts received from calls on contributories made in the winding up				Person appointed to assist in preparation of Statement of Affairs		
				Auctioneer's charges as taxed		
				Other taxed costs		
				Costs of possession and maintenance of estate		
				Costs of notices in Gazette and local papers		
				Incidental outlay		
				Total costs and charges		
				Creditors, viz. :—		
				(a) Preferential		
				(a) Unsecured : dividend of		
				The estimate of amount expected to rank for dividend was Rs.		
				Amount returned to contributories		
				Balance		

(d) State number of creditors

Assets not yet realized, including calls, estimated to produce Rs.

Creditors can obtain any further information by inquiry at the office of the Liquidator.

Dated this _____ day of _____, 19__.

(Signature of Liquidator) _____
(Address)

COMPANIES

Form 91 (Rule 169)

REGISTER OF WINDING-UP ORDERS TO BE KEPT IN THE COURTS

Number of Winding up Order	Number of Petition	Date of Petition	Date of Winding-up Order	Dates of Public Examination (if any)	Liquidator

Form 92 (Rule 169)

REGISTER OF PETITIONS TO BE KEPT IN THE COURTS

No. of Petition	Name of Company	Address of Registered Office	Description of Company	Date of Petition	Petitioner	Date of Winding up Order

Form 93 (Rule 170)

NOTICE FOR GOVERNMENT GAZETTE

(1) NOTICE OF WINDING-UP ORDER (Rule 20)

Name of Company ———, Address of Registered Office ———
 Court ———, Number of Matter ———, Date of Order ———
 Date of Presentation of Petition ———*

(*Where it is known that a voluntary winding up preceded the presentation of the Petition, the date of the resolution for voluntary winding up should also be given.)

(2) NOTICE OF FIRST MEETINGS (Rule 83)

Name of Company _____, Address of Registered Office _____
Court _____, Number of Matter _____ Creditors, Date _____,
Hour _____, Place _____ Contributories, Date _____
Hour _____, Place _____.

(3) NOTICE OF DAY APPOINTED FOR PUBLIC EXAMINATION (Rule 35)

Name of Company _____, Address of Registered Office _____,
Court _____, Number of Matter _____, Date fixed for Examination
_____, Names of Persons to be examined _____, Hour _____,
Place _____.

(4) NOTICE TO INTENDED DIVIDEND (Rule 80 (1))

Name of Company _____, Address of Registered Office _____,
Court _____, Number of Matter _____, Last Day for Receiving
Proofs _____, Name of Liquidator _____, Address _____.

(5) NOTICE OF DIVIDEND (Rule 80 (3))

Name of Company _____, Address of Registered Office _____,
Court _____, Number of Matter _____, Dividend _____ First
and Final or otherwise _____, When payable _____, Where
payable _____.

(6) NOTICE OF RETURN TO CONTRIBUTORIES (Rule 81)

Name of Company _____, Address of Registered Office _____,
Court _____, Number of Matter _____, Amount per Share _____
First and Final or Otherwise _____, When payable _____, Where
payable _____.

(7) NOTICE OF APPOINTMENT OF LIQUIDATOR (Rule 29 (5))

Name of Company _____, Address of Registered Office _____,
Court _____, Number of Matter _____, Liquidator's Name
_____, Address _____, Date of Appointment _____.

(8) NOTICE OF REMOVAL OF LIQUIDATOR (Rule 29 (7))

Name of Company _____, Address of Registered Office _____
Court _____, Number of Matter _____, Liquidator's Name
_____, Liquidator's Address _____, Date of Removal _____.

(9) NOTICE OF RELEASE OF LIQUIDATOR (Rule 162)

Name of Company _____, Address of Registered Office _____,
 Court _____, Number of Matter _____,
 Liquidator's Name _____, Liquidator's Address _____,
 Date of Release _____,

Form 94 (Rule 171)

MEMORANDUM OF ADVERTISEMENT OR GAZETTING
(Title)

Name of Paper	Date of Issue	Date of Filing	Nature of Order, &c.

(Signed) _____.

Form 95

THE COMPANIES ORDINANCE

(Notice of Appointment of Liquidator
Pursuant to Section 241)

MEMBERS' [OR CREDITORS'] VOLUNTARY WINDING UP

To: The Registrar of Companies.

I [or We] _____ of _____, hereby give notice that I
 [or We] have been appointed Liquidator(s) of _____ Com-
 pany, Limited, by (a) [resolution of the company] _____
 dated the _____ day of _____, 19—.

Signature (b) _____.

Dated the _____ day of _____, 19—.

(a) State how appointed, whether by (resolution of the
 company) or (the creditors of the company) or how other-
 wise.

(b) To be signed by each Liquidator if more than one.

Form 96

CERTIFICATE OF RECEIPT

(Pursuant to Section 273 (1) of the Companies Ordinance)

No. _____.

It is hereby certified that _____ (a) did on the _____
 day of _____, 19—, pay into the Companies Liquidation
 Account at the _____ Bank the sum of _____ Rupees
 and _____ cents.

Dated this _____ day of _____, 19—.

(Signature) _____.

Director of Commerce and Industries.

(a) Insert names of Liquidator.

SECOND SCHEDULE

(Rule 173)

Section of Ordinance	Matters	Fee Rs. c.
1. 175 (6) ..	For inspecting Statement of Affairs	.. 0 50
2. 175 (6) ..	For copy of or extract from Statement of Affairs per folio of 72 words	.. 0 25
3. 272 (2) ..	For inspecting statement	.. 0 50
4. 272 (2) ..	For copy of or extract from statement per folio of 72 words	.. 0 25

SECTION 282 (2) AND 361

THE COMPANIES (WINDING-UP FEES) REGULATIONS, 1939

1. These Regulations may be cited as the Companies (Winding-up fees) Regulations, 1940.

576/16-2-1940]

2. Fees at the rates specified in Schedule A hereto shall be paid in stamps which shall be affixed to the document specified in the third column of that Schedule.

3. Fees at the rates specified in Schedule B hereto shall be paid to the District Court having jurisdiction to wind up the company in accordance with the provisions of the Payment into Court Order, 1939.*

4. In these regulations "the Ordinance" means the Companies Ordinance.

SCHEDULE A

	Stamp fee Rs. c.	Document to be stamped
1. On an application by a Committee of Inspection to the Court for a special Bank Account (section 187 (1)) ..	15 0 ..	The application
2. On an application by a liquidator to an Official Receiver acting as a Committee of Inspection ..	7 50 ..	The application
3. On an application to the Director of Commerce and Industries under section 273 (3) of the Ordinance for payment of money out of the Companies Liquidation Account—		
Where the amount applied for does not exceed Rs. 15 ..	0 50 ..	The application
Where the amount applied for exceeds Rs. 15 ..	1 0 ..	The application

* See page 19, Vol. 1.

	Stamp fee Rs. c.	Document to be stamped
4. Petition for winding up of a company by or under the supervision of the court ..	50 0 ..	The petition
5. Motion filed in the court ..	5 0 ..	The motion
6. A notice relating to a company which is being wound up by the court and which is required to be published in the Gazette by the Director of Commerce and Industries ..	10 0 ..	The notice

SCHEDULE B

1. On an Audit directed by the Director of Commerce and Industries or the Registrar of Companies under the provisions of the Ordinance or the Companies Winding-up Rules, 1939, a fee calculated at the following rate, on the amount brought to credit, including the produce of calls on contributories, but after deducting—

- (a) the amounts spent out of the money received in carrying on the business of the company; and
- (b) the amounts paid by the Official Receiver or liquidator to secured creditors (other than debenture holders).

	Per Centum
(i) On the first Rs. 100,000 or part thereof ..	1
(ii) On the next Rs. 1,000,000 or part thereof ..	$\frac{1}{2}$
(iii) Above Rs. 1,100,000 ..	$\frac{1}{4}$

2. Where the Official Receiver acts as a provisional liquidator only but is not continued as liquidator after the statutory meetings of creditors and contributions—

	Rs. c.
(i) In respect of every 10 members, creditors and debtors and every part of 10 up to 1,000 ..	10 50
For every 10 or part of 10 above 1,000 ..	5 25

Provided that where the net assets of the company including uncalled capitals, are estimated in the Statement of Affairs not to exceed Rs. 7,500, three-fifths of the above fee only shall be charged.

(This fee to include cost of official stationery, printing, books, forms, and inland postages.)

- (ii) On the value of the company's property an estimated in the Statement of Affairs, after deducting (in cases where a person other than the Official Receiver has, prior to, but not on the day of the making of a winding up order, been appointed Receiver for debenture holders) the amount due to debenture holders:—

	Per Centum
On the first Rs. 100,000 or part thereof ..	$1\frac{1}{4}$
On the next Rs. 400,000 or part thereof ..	$\frac{3}{4}$
On the next Rs. 1,000,000 or part thereof ..	$\frac{1}{2}$
Above Rs. 1,500 ..	$\frac{1}{4}$

3. In all other cases where the Official Receiver acts as liquidator of the company (to include his services as provisional liquidator) :—

(a) In respect of every 10 members, creditors and debtors and every part of 10	Rs.c. .. 21 0
--	------------------

Provided that where the net assets of the company including uncalled capital do not exceed Rs. 7,500 three-fifths of the above fee only shall be charged.

(This fee to include cost of official stationery, printing, books, forms, and inland postages.)

(b) Upon the total assets including produce of calls on contributories realized or brought to credit by the Official Receiver after deducting sums on which fees are chargeable under item 4 of this schedule and the amount spent out of the money received in carrying on the business of the company :—

	Per Centum
(i) On the first Rs. 15,000 or part thereof ..	6
(ii) On the next Rs. 25,000 or part thereof ..	5
(iii) On the next Rs. 50,000 or part thereof ..	4
(v) On the next Rs. 1,000,000 or part thereof ..	3
(v) On the next Rs. 1,000,000 or part thereof ..	2
(vi) Above Rs. 1,190,000 ..	1

(c) On the amount distributed in dividend or paid to contributories, preferential creditors and debenture holders by the Official Receiver, half the above percentages.

4. Where the Official Receiver collects, calls or realizes property for debenture holders :—

The same fees as under item 3 (b) and (c) of this schedule to be paid out of the proceeds of such calls or property.

5. Where the Official Receiver realizes property for secured creditors other than debenture holders :—

The same fees as under item 3 (b) of this schedule to be paid out of the proceeds of such property.

6. Travelling, keeping possession, law costs, and other reasonable expenses of the Official Receiver :—

The amount disbursed.

7. On every payment under section 273 of the Ordinance of money out of the Companies' Liquidation Account :—

Twenty cents on every Rs. 15 or part thereof to be charged from the person claiming the money as follows :—

(a) Where the money consists of unclaimed dividends, on each dividend paid out ;

(b) Where the money consists of undistributed funds or balances on the amount paid out.