as may be fixed by rules to be framed by the President of the Union;
(2) nothing in this section shall entitle any person to call in question any assessment of land-revenue otherwise than as it might have been called in question if this Act had not been passed.

12. The powers conferred on the President of the Union by sub-section (1) of section 4, sub-section (7) of section 5 and section 10 may be exercised in the like manner and subject to the like conditions by the Financial Commissioner:

Provided that rules made by the Financial Commissioner shall be subject to the control of the President of the Union.

THE AGRICULTURISTS LOANS ACT.

[INDIA ACT XII. 1884.] (1st August, 1884.)

1—3. * * * *

14. (1) The President or subject to the control of the President, [the Financial Commissioner or the Director, State Agricultural Credit] may make rules as to loans to be made to owners and occupiers of arable land for the relief of distress.

(2) All such rules shall be published in the Gazette.

5. Every loan made in accordance with such rules, all interest (if any) chargeable thereon, and costs (if any) incurred in making or recovering the same, shall, when they become due, be recoverable from the person to whom the loan was made, or from any person who has become surety for the repayment thereof, as if they were arrears of land-revenue or costs incurred in recovering the same due by the person to whom the loan was made or by his surety.

6. When a loan is made under this Act to the members of a village community or to any other persons on such terms that all of them are jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof, and a statement showing the portion of that amount which as among themselves each is bound to contribute is entered upon the order granting the loan and is signed, marked, or sealed by each of them or his agent duly authorized in this behalf and by the officer making the order, that statement shall be conclusive evidence of the portion of that amount which as among themselves each of those persons is bound to contribute.

1 Substituted by Act XXVII, 1953.
2 Substituted by Act LX, 1954.
3 Instruments executed by persons taking loans or by their sureties as security for the repayment of such loans are exempt from stamp duty, see Exemption (1) to Article 4 of schedule I of the Burma Stamp Act.