

**Estate Duty Act, 1953 [Repealed]**

**Section 4 - Estate Duty Authorities**

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(1) There shall be the following authorised for the purposes of this Act, namely :-

- (a) the Board,
- (b) Controllers of Estate Duty.
- (c) Valuers.

(2) The Central government may appoint as many Controllers of state Duty as it thinks fit and they shall, subject to the control of the board, perform their functions in respect of such estates or classes of states and such areas as are assigned to them by the Board :

Provided that, subject to such rules as may be made by the Board in the behalf, ever Controller, within the local limits of whose jurisdiction of any part of the estate of the deceased is situated, may exercise in .....to the whole estate or any part thereof any of the powers con.....on the Controller by this Act:

Provided further that the Board may, by general or special order, direct that any Controller specified by it in this behalf may exercise all or any of the powers conferred on the Controller by this Act to the exclusion of any other Controller.

(3) The Central Government shall, within twelve months after the commencement of this Acts and may thereafter, from time to time, appoint a sufficient number of qualified persons to act as Valuers for the purpose of this Act and shall fix a scale of charges for the remuneration of such persons.

(4) Subject to the rules and orders of the Central Government regulating the conditions of service of persons in public services and posts, a Controller may appoint such executive or ministerial staff as may be necessary to assist him in the execution of his functions.

(5) All officers and persons employed in the execution of this Act other than Valuers, shall observe and follow the orders, instructions and directions of the Board.

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