

Pashupati Area Development Trust Act, 2044 (1987)

Date of Authentication and Publication

2044.4.29 (14 Aug 1987.)

Amendments,

1. *Pashupati Area Development Trust (First Amendment) Act, 2049 (1993)* 2050.5.7 (23 Aug 1993)
2. *Sports and Culture Related Some Nepal Acts Amendment Act, 2053 (1996)* 2053.9.3 (18 Dec. 1996)
3. *Some Nepal Acts Amendment Act, 2063 (2006)* 2063.6.28 (14 Oct. 2006)
4. *Republic Strengthening and Some Nepal Laws Amendment Act, 2066(2010)¹* 2066.10.7(21 Jan. 2010)

Act Number 5 of the Year 2044 (1987)

An Act Made to Provide for the *Pashupati Area Development Trust*

²**Preamble:** Whereas, it is expedient to make provisions relating to the *Pashupati Area Development Trust* in order to safeguard, maintain and develop the Lord *Pashupatinath* area and maintain the decency and convenience of the general people;

Now, therefore, be it enacted by His Majesty King Birendra Bir Bikram Shah Dev on the advice and with the consent of the *National Panchayat*.

¹ This Act came into force on 15 *Jestha* 2065, "*Prasasti*" and the word "Kingdom" has been deleted.

² Amended by Republic Strengthening and Some Nepal Laws Amendment Act, 2066.

1. Short title and commencement:

1.1 This Act may be called as the “*Pashupati* Area Development Trust Act, 2044 (1987)”.

1.2 It shall be come into force immediately.

2. Definitions:

2.1 Unless the subject or the context otherwise requires, in this Act,-

2.1.1 "*Pashupati* area" means the area within such boundary as may be specified by the Government of Nepal from time to time by publishing a Notification in the Nepal Gazette for the safeguard, maintenance and development of the *Pashupati* area.

2.1.2 "Trust" means the *Pashupati* Area Development Trust established under Section 3.

2.1.3 "Patron" means the patron of the Trust.

2.1.4 "Chairperson" means the chairperson of the Trust.

2.1.5³ "Council" means the *Pashupati* Area Development Trust Governing Council formed pursuant to Section 8, for the operation of the Trust.

2.1.6⁴ "Member" includes the vice-chairperson, treasurer, member and member secretary of the Council.

2.1.7⁵

2.1.8⁶

³ Amended by First Amendment.

⁴ Amended by First Amendment.

⁵ Deleted by First Amendment.

⁶ Deleted by First Amendment.

2.1.9⁷

2.1.10 "Donation" includes any such cash, in-kind and movable, immovable property as may be granted by a donor as an assistance to the Trust.

2.1.11 "Prescribed" or "as prescribed" means prescribed or as prescribed in the Rules framed under this Act.

3. Establishment of the Trust:

3.1 There shall be established a trust by the name of *Pashupati Area Development Trust* for the development of the *Pashupati* area.

3.2 The office of the Trust shall be situated in Kathmandu.

4. Trust to be an autonomous body:

4.1 The Trust shall be an autonomous and corporate body with perpetual succession.

4.2 The Trust shall have a separate seal of its own for all of its functions.

4.3 The seal and logo of the Trust shall be as determined by the Council.

4.4 The Trust may acquire, use, sell, dispose of or otherwise manage, as required, any movable, immovable property, like an individual.

4.5⁸ The Trust may sue and be also sued by its name, like an individual.

⁷ Deleted by First Amendment.

⁸ Amended by First Amendment.

5.⁹ **Patron:** The Prime Minister shall be the patron of the Trust.

6. **Objectives of the Trust:**

6.1 The objectives of the Trust shall be as follows:

6.1.1 To maintain the *Pashupati* area as such as the *Pashupati* area of the ¹⁰.....Lord *Pashupatinath* has remained as a centre of reverence and a holy place for Hindu pilgrims since time immemorial;

6.1.2 To safeguard, maintain and develop the *Pashupati* area in a planned manner, in conformity with the ideals, glory and importance of the Lord *Pashupatinath*;

6.1.3 To maintain, protect and promote objects or sites of ancient, historical, religious, cultural and national importance, movable and immovable assets of the Lord *Pashupatinath*¹¹ and natural heritages in the *Pashupati* area;

6.1.3A.¹² To make arrangements for the performance of cultural feasts and festivals, and social and benevolent activities¹³ and worships in accordance with traditional religious rites and rituals in temples of all Gods and Goddesses, including the Lord *Pashupatinath* temple, under the State trust (*Rajguthi*), in the *Pashupati* area;

6.1.4 To make improvements in this holy site of pilgrimage as practicable in a planned manner and develop it as a site of

⁹ Amended by Some Nepal Acts Amendment Act, 2063.

¹⁰ Deleted by Some Nepal Acts Amendment Act, 2063.

¹¹ Amended by Some Nepal Acts Amendment Act, 2063.

¹² Inserted by First Amendment.

¹³ Amended by Some Nepal Acts Amendment Act, 2063.

international pilgrimage¹⁴ for the convenience of all Hindu devotees within and outside the country and of tourists, as well;

6.1.5 To perform other functions in a well-planned way in consonance with the objectives of this Act.

7.¹⁵ **Chairperson of the Trust:** The Minister or Minister of State for Culture, Tourism and Civil Aviation shall be the chairperson of the Trust.

8.¹⁶ **Formation of the Pashupati Area Development Trust Governing Council:**

8.1 There shall be formed a *Pashupati* Area Development Trust Governing Council under the chairpersonship of the Minister or Minister of State for Culture, Tourism and Civil Aviation¹⁷ for the operation and safeguard of all activities of the Trust.

8.2 The Council to be formed pursuant to Sub-section 8.1 shall consist of the following members:

8.2.1¹⁸

8.2.2¹⁹

8.2.3²⁰

8.2.4²¹

¹⁴ Amended by Some Nepal Acts Amendment Act, 2063.

¹⁵ Amended by Some Nepal Acts Amendment Act, 2063.

¹⁶ Amended by First Amendment.

¹⁷ Amended by Some Nepal Acts Amendment Act, 2063.

¹⁸ Deleted by Some Nepal Acts Amendment Act, 2063.

¹⁹ Deleted by Republic Strengthening and Some Nepal Laws Amendment Act, 2066.

²⁰ Deleted by Republic Strengthening and Some Nepal Laws Amendment Act, 2066.

²¹ Deleted by Republic Strengthening and Some Nepal Laws Amendment Act, 2066.

- 8.2.4A.²² Member, National Planning Commission (looking after culture) -Member
- 8.2.5 Head Priest (*Mulbhatta*) -Member
- 8.2.6 Secretary, Ministry of Youths, Sports and Culture -Member
- 8.2.6A.²³ Secretary, Ministry of Home Affairs -Member
- 8.2.7 Secretary, Ministry of Housing and Physical Planning -Member
- 8.2.8 President, Kathmandu District Development Committee -Member
- 8.2.9 Mayor, Kathmandu Municipality -Member
- 8.2.10 Chairperson or Administrator, *Guthi* Corporation -Member
- 8.2.11 A maximum of Seven persons²⁴ nominated by the chairperson from amongst the cultural, religious and tourism experts²⁵ -Member
- 8.2.12 A person nominated by the Chairperson -Treasurer
- 8.2.13 A person nominated by the chairperson -Member-secretary

²² Amended by Some Nepal Acts Amendment Act, 2063.

²³ Amended by Some Nepal Acts Amendment Act, 2063.

²⁴ Amended by Some Nepal Acts Amendment Act, 2063.

²⁵ Amended by Some Nepal Acts Amendment Act, 2063.

8.3 Necessary change or alteration may be made by ²⁶..... the chairperson in the members of the Council. A notice of such change or alteration shall be published in the Nepal Gazette.

8.4²⁷

8.5 In nominating members pursuant to Sub-section 8.2.11, at least one member shall be nominated from amongst the social activists having permanent abode within the *Pashupati* area.

8.6 The tenure of the nominated members shall be of Four years; and upon the expiration of their tenure, they may be eligible for re-nomination.

9. ²⁸

10. **Functions, duties and powers of the Council:**

10.1 The functions, duties and powers of the Council shall be as follows:

10.1.1 To remain effortful for the accomplishment of the objectives of the Trust pursuant to this Act;

10.1.2 To observe, or cause to be observed, guidance to be made by the chairperson from time to time;

10.1.3 To approve a *Pashupati* area master plan and annual plans²⁹ and corresponding programmes ³⁰..... and implement, or cause to be implemented, the same;

10.1.4³¹ To make, or cause to be made, arrangements for the operation of various kinds of religious activities,

²⁶ Amended by Some Nepal Acts Amendment Act, 2063.

²⁷ Deleted by Some Nepal Acts Amendment Act, 2063.

²⁸ Deleted by First Amendment.

²⁹ Amended by Some Nepal Acts Amendment Act, 2063.

³⁰ Deleted by First Amendment.

including worships, feasts, festivals and functions as handed down since immemorial in all temples of God and Goddess, including the Lord *Pashupatinath* temple, under the state trust, within the *Pashupati* area;

10.1.4A.³² To look after the arrangements of other functions to be performed by the *Pashupati Amalkot Kachahari*, Treasury Office of Lord *Pashupati* and Treasury Office of *Jayabageshowri*, except in relation to cultivated lands, to formulate policies on the functions of these bodies and give necessary directions to them;

10.1.4B.³³ To carry out, organize, or cause to be carried out, organized, study, research works, workshops, symposia etc. from time to time in relation to the operation of affairs according to religious rites and rituals and the development of the *Pashupati* area;

10.1.4C.³⁴ To make arrangements for the protection of the Lord *Pashupatinath* temple and all kinds of houses, lands, shrines, temples, rest houses for pilgrims, inns related with the God and Goddess, within the *Pashupati* area;

10.1.4D.³⁵ To prepare an inventory of shrines, temples, rest houses for pilgrims, inns, stone taps, yards, gardens, forests within the *Pashupati* area, and barren and cultivated lands which are related with the Lord

³¹ Amended by First Amendment.

³² Inserted by First Amendment.

³³ Inserted by First Amendment.

³⁴ Inserted by First Amendment.

³⁵ Inserted by First Amendment.

- Pashupatinath* and all Gods and Goddesses under all kinds of trusts and within or outside the *Pashupati* area;
- 10.1.4E.³⁶ To fix rent, *Raitan* contract, rental fee or in-kind or cash tariff from time to time on the basis of use and enjoyment of the trust land of the Lord *Pashupatinath*;
- 10.1.5 To make necessary arrangements for financial resources required to implement plans and programmes;
- 10.1.6 To form various committees and sub-committees within³⁷ or outside Nepal for the accomplishment of the objectives of the Trust;
- 10.1.7 To formulate policies for the various committees and sub-committees formed pursuant to Sub-section 10.1.6 and give necessary direction or guidance and appraise and review their functions;
- 10.1.8 Taking into account of the planning of *Pashupati* area and the importance, value and sensitivity of any specific place within the *Pashupati* area, to specify prohibited activities within such places and forbid and control such activities;
- 10.1.9 To get the concerned bodies and persons to implement, as promptly as possible, the activities required to be carried out for the accomplishment of the objectives of the Trust pursuant to this Act;
- 10.1.10³⁸ To cause participation of the local units and people in the implementation of plans and programmes and give

³⁶ Inserted by Some Nepal Acts Amendment Act, 2063.

³⁷ Amended by Some Nepal Acts Amendment Act, 2063.

clear information to the general people from time to time in such a manner as to avoid any illusion and confusion on the people about the plans and programmes to be implemented;

10.1.11³⁹ In the course of carrying out planned development of the *Pashupati* area, to main clean environment by making construction, maintenance, repair and sanitation in a well-planned manner;

10.1.12⁴⁰ To well manage other basis public utilities such as drinking water, sewerage, water exit, electricity, telephone, roads etc., and adopt regular and effective procedures in order to avoid filth and dirt and maintain cleanliness.

10.1.13⁴¹ To arrange also for plantation, forests, gardens, grounds, wildlife and forest heritages within the *Pashupati* area;

10.1.14⁴² To protect and maintain, in a well-managed manner, yards, funeral grounds/pyres, watercourse of rivers, river substances, water courses, sand etc. within the *Pashupati* area;

10.1.15⁴³ To prepare necessary standards to avoid pollution and maintain clean environment within the *Pashupati* area, and enforce the standards by obtaining approval from the Government of Nepal;

³⁸ Inserted by First Amendment.

³⁹ Inserted by First Amendment.

⁴⁰ Inserted by First Amendment.

⁴¹ Inserted by First Amendment.

⁴² Inserted by First Amendment.

⁴³ Inserted by First Amendment.

- 10.1.16⁴⁴ To make publicity and mobilize public participation through appropriate means in order to bring about extensive public awareness and safeguard and utilize the *Pashupati* area as a place of pilgrimage;
- 10.1.17⁴⁵ To carry out activities such as to prescribe necessary standards in relation to construction works to be done within the *Pashupati* area, and obtain houses and lands through the Government of Nepal and set aside lands for various purposes;
- 10.1.18⁴⁶ To make transparent, as prescribed, donations, offerings, gifts offered to the Lord *Pashupatinath* and the shrines and temples within the *Pashupati* area and have the same credited to the Trust;
- 10.1.19⁴⁷ To use such portion of the incomes of the Trust as prescribed in social and benevolent activities such as education, health and environment protection.

10A.⁴⁸ Appointment of main priest and other priests:

- 10A.1 Appointments of the main priest and other priests of the Lord *Pashupatinath* temple and the priest (*Mul Bhatta*) of the *Basukinath* temple shall be made by the Patron on the recommendation of the Council.
- 10A.2 Appointments of the priests, *Bhandari* and *Bisets* of other shrines and temples, except those mentioned in Sub-section 10A.1 shall be made by the Council.

⁴⁴ Inserted by First Amendment.

⁴⁵ Inserted by First Amendment

⁴⁶ Inserted by Some Nepal Acts Amendment Act, 2063.

⁴⁷ Inserted by Some Nepal Acts Amendment Act, 2063.

⁴⁸ Inserted by Some Nepal Acts Amendment Act, 2063.

11. Meetings of the Council:

11.1⁴⁹ The member secretary of the Council shall, as directed by the chairperson or the person presiding over the meeting of the Council, shall specify the date, time and venue of the meeting and call the meeting of the Council.

11.2⁵⁰ The meeting of the Council shall be presided over by the chairperson, and, in his or her absence, the meeting shall be presided over by a member chosen by the attending members from amongst themselves.

11.2A.⁵¹ Notwithstanding anything contained in Sub-Section 11.2, the chairperson shall preside over the meeting of the Council discussing the annual programmes, budget of the Council and appraising four monthly progress.

11.3 In giving a notice of a meeting, the notice shall be given by specifying a reasonable time as required.

11.4 The meeting of the Council shall be held generally Two times a year. Provided that, the Council may meet any times if so directed by the chairperson.

11.5 The member secretary shall maintain the minutes of the meeting.

11.6 Other provisions relating to the meeting of the Council shall be as determined by the Council itself.

12.⁵² Provisions of employees:

12.1 The member secretary of the Council shall act as the administrative chief of the Council.

⁴⁹ Amended by First Amendment.

⁵⁰ Amended by Some Nepal Acts Amendment Act, 2063.

⁵¹ Amended by Some Nepal Acts Amendment Act, 2063.

⁵² Amended by First Amendment.

12.2 The Council may appoint such other employees as required.

12.3 The remuneration, conditions of service and facilities of the treasurer, member secretary and other employees shall be as prescribed.

13. ⁵³

14. ⁵⁴

15. **Modus operandi**: The modalities of internal operations of the Council, and Rules of procedures of meetings, and modalities of internal operations, of the various committees and sub-committees formed pursuant to Sub-section 10.1.6.....⁵⁵, shall be as determined by the Council.

16. ⁵⁶ **To remain under control of the Government of Nepal:**

16.1 The forests, jungles and barren lands within the *Pashupati* area shall remain under control of the Government of Nepal. If any inn (*Pati*), rest house (*Pauwa*), rest house for pilgrims (*Sattal*), shrine, temple and land covered thereby, pond, rivulet sand and forest and jungle within the *Pashupati* area including the *Bankali*, *Mrigastahli*, *Tilganga*, *Kailash Veda Ashram* and *Dev Udhyan* has been registered in the name of any person or body, such registration shall be void. No forest, jungle, barren land controlled by the Government of Nepal shall be provided, whether relinquishing the title thereto or not, to any person or body for possession and use.

⁵³ Deleted by First Amendment.

⁵⁴ Deleted by First Amendment.

⁵⁵ Deleted by First Amendment.

⁵⁶ Amended by First Amendment.

16.2 The provision of Sub-section 16.1 shall not be deemed to bar the developing and using, in a planned manner, by the Council of the forests, jungles, barren and cultivated land within the *Pashupati* area for the purpose of the development of the *Pashupati* area.

17. ⁵⁷Permission of the Council to be obtained:

17.1 Notwithstanding anything contained in the prevailing Nepalese laws, Royal Seal, *Sanad*, *Sawal*, and other instruments, no person may transfer in any manner the land owned and possessed by him or her and make any construction related work in the places prohibited by the Council⁵⁸ within the *Pashupati* area for the purpose of implementing, as required, the approved plans and programs for the accomplishment of the objectives of the Trust.

17.2 In determining standards pursuant to Sub-section 17.1, the Council⁵⁹ may also determine and enforce standards on buildings, roads, ways, bridges, sewerage, water exits, toilets and telephone lines, pillars and other basis public utilities.

17.3 No person may, without prior approval of Council,⁶⁰ make new construction, reconstruction, alteration, change in the existing foundation and style, repair or other construction related work in any land owned and possessed by him or her within the places specified by the Council upon determining the standards pursuant to Sub-section 17.1.

17.4 The Kathmandu Valley Town Development Planning Implementation Council, Municipality⁶¹ or other bodies with

⁵⁷ Amended by First Amendment.

⁵⁸ Amended by First Amendment.

⁵⁹ Amended by First Amendment.

⁶⁰ Amended by First Amendment.

⁶¹ Amended by First Amendment.

responsibility of giving approval on construction related matters with or without design approval or approving designs shall not approve designs or give approval with respect to construction, without obtaining prior approval of the Council.⁶²

17.5 If any person does any construction work with or without getting its design approved, without prior approval of the Council,⁶³ in respect of the construction work that has to be done with the prior approval of the Council,⁶⁴ or anybody approves a design in respect of such a work, the Council⁶⁵ may punish such a person who does such construction work and the concerned person or body approving the design with punishment up to the extent mentioned in Sub-section 18.1 of Section 18 of the Town Development Act, 2045 (1988)⁶⁶. The Council⁶⁷ may stop any construction related work being done without obtaining prior approval of the Council⁶⁸ and any construction related work approved in contravention of the standards or policies and directions specified or given pursuant to Sub-section 10.1.17⁶⁹ and demolish such work if already built, and may also recover the expenses incurred in such demolition from the concerned person.

17.6 A party who is not satisfied with an order to stop, demolish construction related unauthorized work or impose punishment pursuant to Sub-section 17.5 may make an appeal to the Court of

⁶² Amended by First Amendment.

⁶³ Amended by First Amendment.

⁶⁴ Amended by First Amendment.

⁶⁵ Amended by First Amendment.

⁶⁶ Amended by First Amendment.

⁶⁷ Amended by First Amendment.

⁶⁸ Amended by First Amendment.

⁶⁹ Amended by First Amendment.

Appeal⁷⁰ within Fifteen days of the hearing or getting of such an order. Any decision made by that Court on that matter shall be final⁷¹.

17.7 The Council⁷² may so provide, control and prohibit that approval has to be obtained from the Council⁷³ to ply and park motor vehicles, make motion pictures, take photographs, post posters or pictures, making any kind of fair or other publicity within the *Pashupati* area.

17.8 If approval is given in contravene of the standards, policies and directions fixed and given by the Council⁷⁴ in relation to giving approval of construction related work, the concerned person of the Kathmandu Valley Town Development Planning Implementation Council⁷⁵ shall be liable to departmental action.

17.9 The functions required to be performed by the Council⁷⁶ shall be performed by the Kathmandu Valley Town Development Planning Implementation Committee.

Provided that, if it so wishes, the Council⁷⁷ may itself perform such functions or cause the same to be performed by any other body or authority, at any time.

17.10⁷⁸ If any act of transferring title to or changing title to any trust land or public or government land within the *Pashupati* area or otherwise assigning possession and use of such land to another

⁷⁰ Amended by First Amendment.

⁷¹ Amended by First Amendment.

⁷² Amended by First Amendment.

⁷³ Amended by First Amendment.

⁷⁴ Amended by First Amendment.

⁷⁵ Amended by First Amendment.

⁷⁶ Amended by First Amendment.

⁷⁷ Amended by First Amendment.

⁷⁸ Inserted by First Amendment.

person in pursuant to the right conferred by the laws in force has been carried out without obtaining prior approval of the Council, the Government of Nepal may void such act at any time.

17A.⁷⁹ Provisions relating to worships of Lord *Pashupatinath* and care of the temple:

17A.1⁸⁰ The duty of taking care of the Lord *Pashupatinathi* temple shall be vested in the Trust and the duty of performing various holy rites of the Lord *Pashupatinathi* temple shall be vested in the Special Head Priest (*Mulbhatta*).

17A.2 All affairs vested under the responsibility of the Special Head Priest, other than those set forth in Sub-section 17A.1 shall be under the Council, and provisions relating to the operation, recovery thereof, taking care of and control of *Tahashil* and rites and rituals performed, offerings made, by persons in and to the temple, fees of worship, and expenses to be made for various activities within the *Pashupati* area shall be as specified by the Council.⁸¹

.....⁸²

18. Fund and accounts:

18.1 The Council may receive or provide donations from any sector, body or person within or outside Nepal for the purposes of the Trust. The Council itself.....⁸³ or through various committees and sub-committees formed pursuant to Sub-section 10.1.6 or any

⁷⁹ Inserted by First Amendment.

⁸⁰ Amended by Some Nepal Acts Amendment Act, 2063.

⁸¹ Amended by Some Nepal Acts Amendment Act, 2063.

⁸² Deleted by Some Nepal Acts Amendment Act, 2063.

⁸³ Deleted by First Amendment.

other bodies or persons may make contain and receive donations for such purposes.

18.2 Other necessary matters in relation to the receiving of donations shall be as determined by the Council.

18.3 The Fund shall consist of the following amounts:

18.3.1 Amounts provided by the Government of Nepal for the development of the *Pashupati* area;

18.3.2 Donations provided for the Fund by any sectors, bodies or persons within or outside Nepal;

18.3.2A.⁸⁴ Amounts received from the incomes of all types of trust lands related with the *Pashupati* area, and the Lord *Pashupatinath*;

18.3.2B.⁸⁵ Amounts of gifts and offerings obtained from various temples within the *Pashupati* area;

18.3.3 Income earned from investments so made as to obtain maximum income and secure the same; and

18.3.4 Fees or amounts received in consideration for services provided by the Trust; and

18.3.5 Amounts and donations received from any other source.

18.4 For the convenience in its operation, the Fund may open accounts in any currency with any banks without or outside the State of Nepal, deposit money into such accounts and operate the same.

18.5 All the expenses to be made on behalf of the Trust shall be borne out of the Fund.

⁸⁴ Inserted by First Amendment.

⁸⁵ Inserted by First Amendment.

18.6 Procedures for the operation of the account of the Trust shall be as determined by the Council.

18A.⁸⁶ Approval of the Government of Nepal to be obtained in making agreement: In making agreement with any native or foreign body or organization in the course of discharge of its functions, the Trust shall obtain the approval of the Government of Nepal.

19. Accounts and audit:

19.1 The accounts incomes and expenses of the Trust shall be maintained as determined by the Council.

19.2 The audit of the accounts of the Trust shall be carried out by the Office of the Auditor General.

19.3 The Auditor General may, if he or she so wishes, examine, or cause to be examined, the documents relating to accounts and other cash and in-kind of the Trust.

20.⁸⁷ Delegation of power: The Council may, as required, delegate its powers to the members of the Council or any committee or sub-committee formed under Sub-section 10.1.6 or members of such committee or sub-committee.

20A.⁸⁸ Prior approval of the Trust to be obtained: Any governmental or non-governmental body shall, before exercising its powers conferred by the laws in force within the *Pashupati* area, obtain prior approval of the Trust. If any act is done within the *Pashupati* area without obtaining prior approval of the Trust, such act shall be void.

⁸⁶ Inserted by Sports and Culture Related Some Nepal Acts Amendment Act, 2053.

⁸⁷ Amended by First Amendment.

⁸⁸ Inserted by First Amendment.

21. Power to frame Rules:

21.1 In order to implement the objectives of this Act, the Trust may frame Rules on the following matters, and the Rules so framed shall come into force after being approval by the Government of Nepal:

21.1.1 With respect to administrative business to be carried out by the Trust;

21.1.2 With respect to financial matters to be carried out by the Trust;

21.1.3 With respect to the remuneration, facilities and conditions of service of the employees of the Trust;

21.1.4 With respect to the functions and affairs of the Lord *Pashupatinath Amalkot Kachahari* and Treasury;

21.1.5 With respect to performing worships and religious rites in accordance with the traditional rituals of the Lord *Pashupatinath and Guheshwori*;

21.1.6 With respect to development and construction works within the *Pashupati* area;

21.1.7 With respect to incomes of trusts within the *Pashupati* area;

21.1.8 With respect to the operation of God and Goddess temples with the *Pashupati* area under *Chhut Guthi* and personal *Guthi* under the state trusts (*Rajguthi*);

21.1.9 With respect to other necessary matters.

21A.⁸⁹ To make and enforce code of conduct: The Council shall frame a code of conduct of all workers including priests, store-holder, *susare* involved in the worship and religious rites of the Lord *Pashupatinath* temple; and such a code of conduct shall come into force after being approved by the Government of Nepal.

22. Liaison with the Government of Nepal: In maintaining contact with the Government of Nepal, the Trust shall make so through the Ministry of Youths, Sports and Culture.

23. Facilities:

23.1 No income tax of any kind, house and land tax, motor vehicle tax, sales tax, registration fee, customs tariff as well any direct or indirect tax, fee or charge of any kind to be levied by the government body or⁹⁰ local body.

Provided that:

23.1.1 The local purchase of goods required for the operation of the day-to-day business of the Trust shall not be exempted from customs duty, sales tax, excise duty etc. levied on the value thereof.

23.1.2 The Trust shall pay the fees and charges levied in consideration for any service.

23.2 The provisions relating to the ceiling as referred to in Section 7 of the Act Relating to Land, 2021 shall apply to the lands registered in the name of the Trust.

⁸⁹ Inserted by First Amendment.

⁹⁰ Deleted by First Amendment.

24. Saving and power to remove difficulties:

24.1 Notwithstanding anything contained in the Nepal laws in force, Royal Seal, *Sanad*, *Sawal* or other instruments, the matters contained in this Act shall be governed by this Act.

24.2 If there arises any difficulty with the implementation of this Act, the Government of Nepal may issue such orders as it may deem necessary.

25. Effect of inoperativeness of the Pashupati Area Development

Trust Ordinance, 2043 (1987): With the *Pashupati Area Development Trust Ordinance, 2043 (1987)* being inoperative, unless a different intention appears, the inoperativeness shall not:

25.1.1 Revive anything not in force or existing at the time at which the Ordinance became inoperative;

25.1.2 Affect the matter in operation as per the Ordinance or anything duly done or any punishment suffered thereunder;

25.1.3 Affect any right, privilege, obligation or liability acquired, accrued or incurred under the Ordinance;

25.1.4 Affect any penalty, punishment or forfeiture incurred under the Ordinance;

25.1.5 Affect any action or remedy made or taken in respect of any such right, privilege, obligation, liability, penalty or punishment as aforesaid; and any such legal proceeding or remedy may be instituted, continued or enforced as if the Ordinance were in force.