

JUTE MANUFACTURES CESS RULES, 1984

CONTENTS

1. Short title
2. Definitions
3. Rate of cess
4. No refund of cess on account of exports
5. Maintenance of Register
6. Submission of monthly returns
7. Revision of returns
8. Right of the Collector/Council to inspect the production records of the producer
9. Manner of Accounting
10. Cost of collection
11. Organisation by which, and purposes for which the proceeds of the cess shall be utilised

JUTE MANUFACTURES CESS RULES, 1984

[Notification No. 658(E), dated 15-9-1984 of the Ministry of Commerce (Deptt. of Textile).] In exercise of the powers conferred by sub-section (1) of section 6 of the Jute Manufactures Cess Act, 1983 (28 of 1983), the Central Government hereby makes the following rules, namely :-

1. Short title :-

- (1) These rules may be called the Jute Manufactures Cess Rules, 1984.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions :-

In these rules, unless the context otherwise requires, -

- (a) "Act" means the Jute Manufactures Cess Act, 1983 (28 of 1983);
- (b) "Cess" means the duty of excise levied under sub-section (1) of section 3 of the Act;
- (c) "Collector" means the Collector of Central Excise appointed

under the Central Excise Act, 1944 (1 of 1944) and includes an Additional Collector of Central Excise, Deputy Collector of Central Excise, Assistant Collector of Central Excise and Superintendent of Central Excise;

(d) "Commissioner" means the Jute Commissioner of the Government of India and includes the Deputy Jute Commissioner, Industrial Advisor and Deputy Director in the Office of the Jute Commissioner;

(e) "Producer", in relation to a jute manufacture, means the producer of such jute manufactures;

(f) "Council" means the Jute Manufactures Development Council set up under sub-section (1) of section 3 of the Jute Manufactures Development Council Act, 1983 (27 of 1983);

(g) "Jute Fund" means the Fund created under sub-section (1) of section 10 of the Jute Manufactures Development Council Act, 1983 (27 of 1983);

(h) Words and expressions used herein and not defined but defined in the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder shall have the same meanings, respectively assigned to them in that Act or the rules.

3. Rate of cess :-

Cess shall be payable at the rate specified by the Central Government in accordance with the Act from time to time on finished jute manufactures removed for sale/subsequent sale by the producer for export abroad and/or for distribution and consumption within the country.

4. No refund of cess on account of exports :-

No refund of cess shall be allowed on the jute manufactures exported from India.

5. Maintenance of Register :-

Every producer shall maintain a register of production indicating therein the total quantity of jute manufactures manufactured by him during a month, the quantity (if any) used by him for the manufacture of any other commodity, the quantity removed on payment of duty under the Central Excise Act, 1944 (1 of 1944), the quantity removed for export without payment of such duty, the total value ad valorem and the cess payable thereon at the rate for

the time being in force.

6. Submission of monthly returns :-

(1) Every producer shall furnish to the Collector, with a copy each to the Council and the Commissioner, the particulars specified in the Annexure to these rules, for each month, duly signed by the producer or any other person authorised by him in this behalf, so as to reach them not later than fifteen days after the expiry of the month to which the return relates, alongwith a certified copy of the returns submitted to the proper officer under R.54 of the Central Excise Rules, 1944 for the relevant month.

(2) The return referred to in sub-rule (1) shall be furnished by the producer to the authorities referred to therein by registered post with acknowledgement due.

(3) If any producer fails to furnish the return within the date specified in sub-rule (1) or furnishes a return which the Collector has reason to believe is incorrect or defective, the Collector may serve a notice on the producer calling upon him to produce all or any of his accounts relating to the jute manufactures produced in and removed from his factory.

7. Revision of returns :-

If the producer, after furnishing a return, discovers any omission or wrong statement therein, he may with the permission of the Collector, make appropriate changes in the return and re-submit it to the Collector at any time before he receives the notice of demand.

8. Right of the Collector/Council to inspect the production records of the producer :-

(1) Every producer shall permit any person authorised in writing in this behalf by the Collector or the Council to inspect the books of account and records of production maintained by him for the purpose of verifying the correctness of the monthly returns furnished by him.

(2) If as a result of such inspection any sum of money is found to be due to the Central Government from the producers by way of cess, the Collector may within three months of completion of the inspection, issue a notice of demand for the payment thereof within a month from the date of receipt of such notice.

9. Manner of Accounting :-

The proceeds of the cess levied under sub-section (1) of section 3 of the Act, shall be credited to the Consolidated Fund of India under the Minor Head "Cess on Jute subordinate to sub-major Head D- Cess on commodities under the Major Head 038-Union Excise Duties" and the Central Government may after due appropriation made by Parliament by law in this behalf, hand over to the Council such sums, as it may consider necessary from out of such proceeds after deducting therefrom the cost of collection.

10. Cost of collection :-

The cost of collection chargeable by the Central Excise shall not exceed four per cent of the proceeds of cess so collected by the Central Excise.

11. Organisation by which, and purposes for which the proceeds of the cess shall be utilised :-

The Jute Manufactures Development Council set up under sub-section (1) of section 3 of the Jute Manufactures Development Council Act, 1983 (27 of 1983) shall be the organisation for utilisation of the cess fund so granted to it by the Central Government. The fund shall be utilised for-

- (a) meeting the cost of the measures provided in section 7 of the Jute Manufactures Development Council Act, 1983 (27 of 1983);
- (b) meeting expenses on the salaries, allowances and other remuneration of the officers and other employees of the Council;
- (c) meeting the other administrative expenses of the Council as may be involved in running the Council and in the discharge of its functions; and
- (d) repayment of any loans taken on the security of the Jute Fund, and credited to the Jute Fund for carrying out the purposes of the Jute Manufactures Development Council Act, 1983 (27 of 1983).