

Oil Seeds Committee Act, 1946

9 of 1946

[18 April 1946]

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An Act to provide for financing a Committee for the improvement and development of the cultivation and marketing of oilseeds and of the production, manufacture and marketing of oilseed products.

1 WHEREAS it is expedient to provide for financing a Committee for the improvement and development of the cultivation and marketing of oilseeds and of the production, manufacture and marketing of oilseed products; It is hereby enacted as follows:-

1. Short Title And Extent :-

- (1) This Act may be called the Oilseeds Committee Act, 1946.
- (2) It extends to the whole of Bangladesh.

2. Definitions :-

In this Act, unless there is anything repugnant in the subject or context,-

- (a) "Collector" means the officer appointed by the Government to perform in any specified area the duties of a Collector under the provisions of this Act and the rules made thereunder, and includes any officer subordinate to that officer whom he may by order in writing authorise to perform his duties under those provisions;
- (b) "the Committee" means the Bangladesh Food and Agriculture Committee set up under sub section (1) of section 5A of the Agricultural Produce Cess Act, 1940, or any body which replaces the said Committee under sub section (2) of that section;
- (c) "grower" means an agriculturist who grows oilseeds, with or without the aid of hired labour;
- (d) "mill" means any place in which oilseeds are crushed with the aid of power, which is a factory as defined in section 2 of the 2[Factories Act, 1965];
- (e) "oilseeds" does not include coconuts;
- (f) "prescribed" means prescribed by rules made under this Act.

3. Imposition Of Oilseeds Cess :-

(1) There shall be levied and collected on and after the date of the commencement of this Act as cesses for the purposes of this Act,-

- (a) on all oils extracted from oilseeds crushed in any mill in Bangladesh, whether the oilseeds are produced in or imported from outside Bangladesh, a duty of excise at the rate of 3[six poisha] per maund, and
- (b) on all oilseeds exported out of Bangladesh to a destination outside Bangladesh, a duty of customs at the rate of 4[twelve poisha] per maund:

Provided that the Government may from time to time fix by notification in the official Gazette a different rate at which the duty of excise or duty of customs shall be levied and collected:

Provided further that no such duty of customs shall be levied on any oilseeds exported under a contract for export entered into before the aforesaid date.

(2) On the last day of each month, or as soon thereafter as may be

convenient, the proceeds of the duties recovered during that month shall, after deduction of the expenses, if any, of collection and recovery, be paid to the Committee.

(3) The proceeds of the duties recovered since the fifteenth day of August 1947 after deduction of the expenses, if any, of collection and recovery shall be paid to the Committee forthwith.

4. Constitution Of Indian Oilseeds Committee :-

Omitted by section 7 of the Oilseeds Committee (Amendment) Act, 1950 (Act No. XIX of 1950).]

5. Incorporation Of The Committee :-

Omitted by section 7 of the Oilseeds Committee (Amendment) Act, 1950 (Act No. XIX of 1950).]

6. Vacancies :-

Omitted by section 7 of the Oilseeds Committee (Amendment) Act, 1950 (Act No. XIX of 1950).]

7. President Of Committee, Secretary, Sub Committees And Staff :-

Omitted by section 7 of the Oilseeds Committee (Amendment) Act, 1950 (Act No. XIX of 1950).]

8. Appointment Of Officers :-

Omitted by section 7 of the Oilseeds Committee (Amendment) Act, 1950 (Act No. XIX of 1950).]

9. Application Of Fund :-

(1) The Committee shall take such measures as it may consider necessary or expedient for the improvement and development of the cultivation and marketing of oilseeds and of the production, utilisation and marketing of oilseed products.

(2) Without prejudice to the generality of the foregoing power, the Committee may defray expenditure involved in -

(a) undertaking, assisting or encouraging agricultural, industrial, technological and economic research, including research into the food value of oilseeds and oilseed products;

(b) supplying technical advice to growers and millers;

- (c) encouraging the adoption of improved methods of cultivation and storage of oilseeds;
- (d) producing, testing and distributing improved varieties of oilseeds or assisting such work;
- (e) assisting in the control of insect and other pests and diseases of oilseeds both in the field and in storage;
- (f) promoting the improvement of the marketing of oilseeds and their products including the setting up and adoption of grade standards for oilseeds and their products;
- (g) collecting statistics from growers, dealers and millers on all relevant matters and promoting improvement in the forecasting of oilseed crops and the preparation of all relevant statistics relating to oilseeds and oilseed products;
- (h) maintaining, and assisting in the maintenance of, such institutes, farms and stations as it may consider necessary;
- (i) advising and providing assistance on all matters connected with the improvement of the cultivation of oilseeds (including advising on the best and most suitable varieties of oilseeds to be cultivated) and the improvement of the industries using oilseeds or their products;
- (j) promoting and encouraging the co operative movement in the oilseeds industry;
- (k) adopting such measures as may be practicable for assuring remunerative returns to growers;
- (l) organising the establishment of growers, millers and consumers associations;
- (m) aiding and encouraging the establishment of exhibitions for demonstrating the uses of oilseeds and oilseed products;
- (n) adopting any other measures or performing any other duties which it may be required by the Government to adopt or perform or which the Committee may itself think necessary or advisable in order to carry out the purposes of this Act.

10. Delivery Of Monthly Returns :-

(1) The owner of every mill shall furnish to the Collector, on or before the 7th day of each month, a return stating the total amount of oils extracted in the mill during the preceding month, together with such further information in regard thereto as may be prescribed:

Provided that no return shall be required in regard to oils extracted before the commencement of this Act.

(2) Every such return shall be made in such form and shall be verified in such manner as may be prescribed.

11. Collection Of Duty Of Excise :-

(1) On receiving any return made under section 10, the Collector shall assess the amount of the duty of excise payable under section 3 in respect of the period to which the return relates, and if the amount has not already been paid, shall cause a notice to be served upon the owner of the mill requiring him to make payment of the amount assessed within thirty days of the service of the notice.

(2) If the owner of any mill fails to furnish in due time the return referred to in sub section (1) of section 10 or furnishes a return which the Collector has reason to believe is incorrect, or defective, the Collector shall assess the amount, if any, payable by him in such manner as may be prescribed, and the provisions of sub section (1) shall thereupon apply as if such assessment had been made on the basis of a return furnished by the owner:

Provided that, in the case of a return which he has reason to believe is incorrect or defective, the Collector shall not assess the duty of excise at an amount higher than that at which it is assessable on the basis of the return without giving to the owner a reasonable opportunity of proving the correctness and completeness of the return.

(3) A notice under sub section (1) may be served on the owner of a mill either by post or by delivering it or tendering it to the owner or his agent at the mill.

12. Finality Of Assessment And Recovery Of Unpaid Duty Of Excise :-

(1) Any owner of a mill who is aggrieved by an assessment made under section 11 may, within three months of service of the notice referred to in sub section (1) of that section, apply to the District Judge, for the cancellation or modification of the assessment and, on such application, the said Judge may cancel or modify the assessment and order the refund to such owner of the whole or part, as the case may be, of any amount paid thereunder.

(2) The decision under sub section (1) of the District Judge shall be final.

(3) Any sum recoverable under section 11 may be recovered as an arrear of land revenue.

13. Power To Inspect Mills And Take Copies Of Records And Accounts :-

(1) The Collector or any officer empowered by general or special order of the Government in this behalf shall have free access at all reasonable times during working hours to any mill or to any part of any mill.

(2) The Collector or any such officer may, at any time during working hours, with or without notice to the owner, examine the purchase, sale and stock records and accounts of any mill and take copies of or extracts from all or any of the said records or accounts for the purpose of testing the accuracy of any return or of informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder:

Provided that nothing in this section shall be deemed to authorise the examination of any description or formulae of any trade process.

14. Information Acquired To Be Confidential :-

(1) All such copies and extracts and all information acquired by a Collector or any other officer from an inspection of any mill or warehouse or from any return submitted under this Act shall be treated as confidential.

(2) If the Collector or any such officer discloses to any person other than a superior officer any such information as aforesaid without the previous sanction of the Government, he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine:

Provided that nothing in this section shall apply to the disclosure of any such information for the purposes of a prosecution in respect of the making of a false return under this Act.

15. Keeping And Auditing Of Accounts :-

Omitted by section 10 of the Oilseeds Committee (Amendment) Act, 1950 (Act No. XIX of 1950).]

16. Dissolution Of Committee :-

Omitted by section 10 of the Oilseeds Committee (Amendment) Act, 1950 (Act No. XIX of 1950).]

17. Power Of The Government To Make Rules :-

(1) The Government may, after previous publication, make rules for the purpose of carrying into effect the provisions of this Act.

(2) [Omitted by section 11 of the Oilseeds Committee (Amendment) Act, 1950 (Act No. XIX of 1950).]

17A. Penalty For Contravention Of Rules :-

Rules made under section 17 may provide that a breach of any of them shall be punishable with fine not exceeding one thousand 6[Taka].

18. Power Of The Committee To Make Regulations :-

Omitted by section 12 of the Oilseeds Committee (Amendment) Act, 1950 (Act No. XIX of 1950).

19. Publication Of Rules And Regulations :-

All rules made under section 17 shall be published in the official Gazette.