

RULES REGARDING REFUND OF CESS ON RE-IMPORTED ARTICLES

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1 No. 21, dated the 20th April, 1940.- In exercise of the powers conferred by Sec. 5 of the Agricultural Produce Cess Act, 1940 (27 of 1940), the Central Board of Revenue makes the following rules:

1. 1 :-

When cess has been levied on any article specified in the Schedule to the said Act exported by land, and the exporter within 2 (six) months from the date on which the cess was paid applies for a refund and presents to the Land Customs Officer in charge of the land customs station at which the cess was paid, a re-importation certificate granted by the proper customs officer at the land customs station or customs port through which the article was subsequently re-imported into India, the Land Customs Officer shall, if he is satisfied of the identity of the article referred to in the certificate with the article in respect of which the refund is claimed, refund the whole amount of the cess so levied.

2. 2 :-

If any person exporting by land any of the articles specified in the Schedule to the said Act declares that the article is subsequently to be imported into India, the Land Customs Officer may, subject to any general or special orders of the Collector of Land Customs, permit him to export the article without payment of the cess leviable thereon: Provided that a person permitted to export any such article without payment of the cess leviable thereon shall, if the article is not re-imported into India within such period as may be Fixed by the Collector of Land Customs, pay the duty on demand, and the Land Customs Officer shall refuse to pass any goods belonging to such person until the said duty has been paid.

