SPICES CESS RULES, 1988

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[1]1. Vide Noti. No. G.S.R. 696(E), dated June 10, 1988, published in the Gazette of India, Extra., Part II, Section 3(1), dated 10th June, 1988, pp. 3-4 [F. No. 1/33/87-EP (AGRI. V)]In exercise of the powers conferred by Section 5 of the Spices Cess Act, 1986 (11 of 1986), the Central Government hereby makes the following rules, namely :-

1. Short title and commencement :-

(1) These rules may be called the Spices Cess Rules, 1988.

(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 re- quires-

(a) "Act" means the Spices Cess Act, 1986 (11 of 1986) ;

(b) "Cess" means the duty of customs leviable under the Act;

(c) "Form" means a form appended to these rules;

(d) Words and expressions used and not defined in these rules but defined in the Act shall have the meanings respectively assigned to them in the Act.

3. Furnishing of Statistical Information :-

(1) Every exporter of spices shall furnish to the Spices Board in every [1]["quarter ending on the 30th June, 30th September, 31st December and 31st March "] a statistical information on export and cess paid on spices in the form and shall be verified by means of a declaration signed by the exporter of spices.

2 "(2) The statistical information for every quarter shall be furnished in the form to the Spices Board on or before the 10th day of the succeeding month of the concerned quarter.".

1. Substituted for "month", vide " Spices Cess Rules, 1988" Dt.19th October, 1993 Published in Ministry of Commerce, Not!. No. G.S.R. 662(E), dated October 19, 1993, published in the Gazette of India, Extra., Part II, Section 3(1), dated 19th October, 1993, pp. 9-10, Sl. No. 360 [F.No. 7/3/93-EP Agri. V] [C][W][L]
2. Substituted for "(2) The Statistical information in the form shall be furnished to the Spices Board on or before tenth of each succeeding ["quarter"]." by