

## **Tractor Cess Rules, 1992**

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## **Tractor Cess Rules, 1992**

In exercise of the powers conferred by Section 30 read with Section 9 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby makes the following rules, namely:-

### **1. Short title and commencement :-**

- (1) These rules may be called the Tractor Cess Rules, 1992;
- (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 Industries (Development and Regulation) Act, 1951 (65 of 1951);
- (b) "Tractor" means tractor as covered under the sub-heading (1) of heading 10 'Agricultural Machinery' of the First Schedule to the Act and of power take-off Horse Power exceeding 25;
- (d) "Collector" means the Collector of Central Excise and includes the Additional Collector of Central Excise, the Deputy Collector of Central Excise, Assistant Collector of Central Excise and Superintendent of Central Excise;

(f) Words and expressions used herein and not defined but defined in the Central Excise and Salt Act, 1944 (I of 1944) or the rules made thereunder, shall have the meaning respectively assigned to them in that Act or the rules.

### **3. Application of Central Excise and Salt Act, 1944 and the rules made thereunder :-**

Save as otherwise provided in these rules, the provisions of the Central Excises and Salt Act, 1944 (I of 1944) and the rules made thereunder including those relating to refund of duty shall, so far as may be apply in relation to the levy and collection of the cess as they apply in relation to the levy and collection of the duty of excise on manufacture of tractors under the Act and the rules.

### **4. Submission of returns :-**

(1) Every manufacturer shall submit to the Collector and to the Development Council on or before the 10th of every month a return in the Form specified in the annexure to these rules of all stocks of items of tractors manufactured or produced in, and removed from his undertaking during the previous month.

(2) If any manufacturer fails to furnish the return within the date specified in sub- rule (1) or furnishes a return which the Collector or the Development Council as reason to believe is incorrect or defective, the Collector may serve notice on the manufacturer calling upon him to produce all or any of his accounts relating to the tractors manufactured or produced by him.

### **5. Proceeds of the cess :-**

The proceeds of the cess shall first be credited to the Consolidated Fund of India under the head "038-Union Excise duties - Cess on commodities tractors" and the Central Government may after due appropriation made by Parliament by law in this behalf, hand over to the Development Council such sums as it may consider necessary from out of such proceeds after deducting therefrom the cost of collection.

### **6. Opening of Accounts :-**

The amount received by the Development Council under Rule 5 shall be kept in an account with the State Bank of India.

### **7. Accounts of the Development Council :-**

(2) The audited statement of accounts for every financial year,

together with the auditor's report thereon, shall be submitted to the Central Government.

**8. Budget estimates of the Development Council :-**

(1) The Development Council shall in each year prepare a budget for the ensuing financial year and submit the same for sanction to the Central Government on or before such date as may be specified by the Central Government.

(2) No expenditure shall be incurred until the budget is sanctioned by the Central Government.

(3) The budget shall be prepared in accordance with such instructions as may be issued from time to time by the Central Government.

**9. Prescribed administrative expenses :-**

The Development Council may utilise a sum not exceeding 2 per cent of the amount received by it under Rule 5, to meet its expenses on account of office establishment and equipment, stationery, postage, telegrams, telephones, telex, wages and allowances of staff employed in the Secretariat, travel and daily allowance of members and expenditure connected with holding of council meetings.