

## **AUTOMOBILE CESS RULES, 1984**

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## **AUTOMOBILE CESS RULES, 1984**

[Notification No. S.O. 1(E), dated 29-12-1984 of the Ministry of Industry.] Whereas the draft of the Automobiles Cess Rules, 1984 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), dated the 17th May, 1984, with the notification of the Government of India in the Ministry of Industry (Department of Heavy Industry) No. S.O. 932 (E), dated the 28th December, 1983, as required by sub-section (1) of the section 30 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), for inviting objections and suggestions from all persons likely to be affected thereby within sixty days from the date on which the Gazette containing the said notification was made available to the public. And whereas the said Gazette was made available to the public on the 11th June, 1984; And whereas the objections and suggestions received from the public on the said proposal have been considered by the Central Government; Now, therefore, in exercise of the powers conferred by section 30 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby makes the following rules, namely :-

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

These rules may be called the Automobile Cess Rules, 1984.

### **2. Definitions :-**

In these rules, unless the context otherwise requires, -

(b) 'Automobile' means motor cars, buses, trucks, jeep type vehicles, vans, scooters, motorcycles, mopeds, and all other automobiles covered under the sub-heading (5) of Heading 7 'Transportation' of the First Schedule to the Act;

(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;

### **3. Application of [Central Excise Act] and the rules made thereunder. :-**

<sup>1</sup>- Save as otherwise provided in these rules, the provisions of <sup>1</sup> [ Central Excise Act, 1944 ], and the rules made thereunder including those relating to refund of duty, shall, so far as may, 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 automobiles under the Act and the Rules.

1. Central Excises and Salt Act, 1944 renamed by s. 71 of the Finance (No. 2) Act, 1996 (33 of 1996).

### **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 those rules of all stocks of items of automobiles 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 has 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 automobiles 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 Automobiles', 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 :-**

(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, telephones, telegrams, telex, wages and allowances of staff employed in the secretariat travel and daily allowance of members, and expenditure connected with holding of Council Meetings.