

## **BEEDI WORKERS WELFARE CESS RULES, 1977**

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## **BEEDI WORKERS WELFARE CESS RULES, 1977**

G.S.R. 54 (E), dated the 2nd February, 1977.-In exercise of the powers conferred by Sec. 7 of the Beedi Workers Welfare Cess Act, 1976 (56 of 1976), the Central Government hereby makes the following rules, namely :

### CHAPTER 1

#### General

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

- (1) These rules may be called the Beedi Workers Welfare Cess Rules, 1977.
- (2) They shall come into force on the fifteenth day of February, 1977.

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

In these rules, unless the context otherwise requires,-

- (a) "Act" means the Beedi Workers Welfare Cess Act, 1976 (56 of 1976);
- (b) "Cess" means the cess levied and collected under sub-section (1) of Section 3 of the Act ;
- (c) "Commissioner" means a Welfare Commissioner appointed under sub-section (1) of Section 8 of the Beedi Workers Welfare Fund Act, 1976 ;
- (d) words and expressions used herein and not defined but defined in Central Excises and Salt Act, 1944, or the rules made

thereunder, have the meanings, respectively assigned to them in that Act or the rules.

**3. Application of Act 1 of 1944 and the roles made thereunder :-**

Save as otherwise provided in these rules, the provisions of Central Excises and Salt Act, 1944 and the rules made thereunder, including the provisions 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 tobacco under the Act.

**4. Recovery of excise duty :-**

The duty of excise levied under Section 3 of the Act on tobacco issued to any person from a warehouse for any purpose in connection with the manufacture of beedi, shall be collected by the Central Excise officer-in-charge of the warehouse.

**5. Return regarding collection of cess :-**

The Collector of Central Excise of every region shall send to the Commissioner concerned on or before the end of every month a return indicating the amount of cess collected and credited to the Fund during the previous month.