

Cement Cess Rules, 1993

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Cement Cess Rules, 1993

Whereas the draft of the Cement Cess Rules, 1993 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), dated the 24th February, 1993, with the notification of the Government of India in the Ministry of Industry (Department of Industrial Development), No. S.O. 126(E), dated the 24th February, 1993, as required by sub-section (1) of 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 thirty 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 9th March, 1993; And whereas the objections and suggestions received from the public on the said draft have been considered by the Central Government; Now, therefore, in exercise of the powers conferred by Section 30 of the said Act the Central Government hereby makes the following rules, namely :-

1. Short title :-

These rules may be called the Cement Cess Rules, 1993.

2. Definitions :-

In these rules, unless the context otherwise requires,-

(a) "Act" means the Industries (Development and Regulation) Act, 1951 (65 of 1951) ;

(b) "Cess" means the cess levied and collected in terms of Order

No.S.O.125(E) dated 24th February, 1993 of Department of Industrial Development, issued under sub-section (1) of Section 9 of the Act ;

(c) "Collecting Agency" means the Development Commissioner for Cement Industry, Government of India, or such other officer or authority as may be authorised by the Central Government to collect the amount of cess on its behalf under the Act;

(d) "Development Council" means the Development Council for Cement Industry established under Section 6 of the Act ;

(e) "Cement" means any variety of cement manufactured in India, and includes portland pozzolana cement, blast furnace slag cement, water-proof (hydrophobic) cement, rapid hardening cement, low heat cement, masonry cement, high strength ordinary portland cement, oil-well cement and white cement;

(f) "Manufacturer" means any cement plant producing cement, excluding cement plants of capacity less than 99000 tonnes per annum based on rotary kiln and 66000 tonnes per annum based on vertical shaft kilns.

(g) Words and expressions used herein and not defined but defined in the Act or the rules made thereunder, shall have the meanings respectively assigned to them in that Act or the rules.

3. Submission of Returns :-

(1) Every manufacturer shall submit to the Collecting Agency, on or before the 15th of every month, a return in the Form specified in the Annexure to these rules, relating to stocks of cement manufactured or produced in, and removed from his undertaking during the previous month;

(2) If any manufacturer fails to furnish the said return within the date specified in sub-rule (1) or furnishes a return which the Collecting Agency has reason to believe is incorrect or defective, the Collecting Agency shall serve notice on the manufacturer calling upon him to produce all or any of his accounts relating to the cement manufactured or produced by him.

4. Proceeds of the Cess :-

(1) Every Manufacturer shall remit the amount of cess as due for the previous month by the 15th of the following month through

demand draft in favour of the Collecting Agency.

(2) The proceeds of the cess shall first be credited to the Consolidated Fund of India under the head "0852-Industries-Cess on Cement" 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.

5. Opening of Accounts :-

The amount received by the Development Council under Rule 4 shall be kept in an account with the State Bank of India.

6. 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.

7. 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.

8. Purposes for which the proceeds of the Cess shall be utilised :-

In accordance with clauses (a), (b), (c) and (d) of sub-section (4) of Section 9 of the Act, the proceeds of the cess collected under the said section shall be utilised for the following purposes, namely :-

(i) for assisting the National Council for Cement and Building Materials, a society registered under the Societies Registration Act, 1860 (21 of 1860) for partly meeting its recurring expenditure, provision for depreciation, capital expenditure not covered under grant-in-aid from Government, and for carrying out Research and Development Projects and Training Programmes in the interest of

the cement industry as may be decided by the Development Council;

(ii) suggesting norms and methodology for productivity improvement covering production, energy, maintenance, quality, environmental improvement and cost reduction;

(iii) providing guidance and assistance in identification and optimum exploitation of raw materials for manufacture of cement and building materials;

(iv) providing design and engineering support for setting up and modernisation of cement plants ;

(v) development of new materials and processes for cement manufacture including improved refractories;

(vi) promoting environmental improvement programmes for the cement industry covering control of dust emission, noise pollution and environmental impact assessment in limestone quarries and cement plants;

(vii) promoting standardisation and quality control programmes in cement manufacture including providing testing and calibration support services to the cement industry;

(viii) development of bulk supply and distribution system, for cement by rail, road and waterways and improved system for packaging;

(ix) promoting the training of persons engaged, or proposing engagement, in the cement industry and their education in technical or artistic subjects relevant thereto ;

(x) development of national data bank and information services and library and documentation services for cement industry and dissemination of industrial information through publications ;

(xi) recommending targets for production, coordinating production programmes and reviewing progress thereof from time to time;

(xii) assisting in the distribution of materials and promoting arrangements for obtaining materials for the cement industry;

(xiii) promoting the adoption of measures for increasing the productivity of labour, including measures for securing safer and better working conditions and the provision of improvement of

amenities and incentives for workers ;

(xiv) defraying such minimum administrative expenses as may be involved in the discharge of its functions, including travelling allowance for the members of the Development Council.