

CENTRAL BOARD OF REVENUE RULES, 1940

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STATEMENT OF OBJECTS AND REASONS Since 1929 when the Imperial Council of Agricultural Research was established as a result of a recommendation of the Royal Commission on Agriculture in India, the Central Government have provided grants aggregating Rs. 84 lakhs for expenditure by the Council on schemes of general research. The Council has practically no source of income other than the contributions from the Central Revenues, which are unstable depending on the state of the finances of the Central Government. The grants so far received though not inconsiderable have proved insufficient to meet the growing requirements of the research necessary to serve a vast agricultural country like India. In order to place the Council in a more secure financial position and to provide for the steady development of research a larger and more stable income which would comparatively be unaffected by the financial vicissitudes of the Central Government is considered necessary. The Governing Body accordingly approved a proposal in July, 1939, to obtain funds from an export cess, levied at the rate of 2 per cent, on the value of certain agricultural commodities which are not already subject to an export duty or cess. The proceeds of the proposed cess are estimated to amount in a normal year to about Rs. 14 lakhs. The Bill is designed to implement this proposal. G.S. BAJPAI. NEW DELHI; The 26th February. 1940. (Gazette of India, Pt. V, dated 9th March, 1940, p. 114)

1. . :-

When cess has been levied on any article specified in the Schedule to the said Act exported by land, and the exporter within [Six]¹ months from the date on which the cess was paid applies for a refund and presents to the Land Customs Officer in charge of the land customs station at which the cess was paid, a re-importation certificate granted by the proper customs officer at the land

customs station or customs port through which the article was subsequently reimported into India, the Land Customs Officer shall, if he is satisfied of the identity of the article referred to in the certificate with the article in respect of which the refund is claimed, refund the whole amount of the cess so levied.

1. Amended by Notification No. 35-Customs dated 3.8.1940.

2. . :-

If any person exporting by land any of the articles specified in the Schedule to the said Act declares that the article is subsequently to be imported into India, the Land Customs Officer may, subject to any general or special orders of the Collector of Land Customs, permit him to export the article without payment of the cess leviable thereon : Provided that a person permitted to export any such article without payment of the cess leviable thereon shall, if the article is not reimported into India within such period as may be fixed by the Collector of Land Customs, pay the duty on demand, and the Land Customs Officer shall refuse to pass any goods belonging to such person until the said duty has been paid.