

COLLECTION OF STATISTICS (CENTRAL) RULES, 1959

CONTENTS

1. Title
2. Definitions
3. Service of notice
4. Particulars to be furnished
5. Objections
6. Alteration of returns and extension of time
7. Interruption of ownership or working
8. Mode of service of notice
9. Language in which information should be furnished
10. Opportunity to show cause before sanction of prosecution

COLLECTION OF STATISTICS (CENTRAL) RULES, 1959

¹1 . Cabinet Secretarial Notifn. No, S.O. 3. dated tke 22nd December, 1959, published in the Gazette of India, dated the 2nd January. 1960. pt- B. Sec. 3(ii). p. 2. In exercise of the powers conferred by Sec. 14 of the Collection of Statistics Act. 1953 (32 of 1953), the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (1) of the said section, namely :

1. Title :-

These rules may be called the Collection of Statistics (Central) Rules. 1959.

2. Definitions :-

In these rules, unless the context otherwise requires,-

(1) "Act" means the Collection of Statistics Act, 1953 (32 of 1953):

(2) notice means the notice referred to in rule 3:

(3) "plantation" means a commercial concern referred to in sub-clause (ix) of Cl (b) of Section 2 of the Act:

(4) "statistics authority" means the officer appointed by the Central Government to be the statistics authority under Section 4 of the Act; and

(5) "survey year" means-

(a) in relation to the collection of statistics relating to a factory engaged in the sugar industry, the twelve calendar months commencing from the 1st July of a year and ending with the 30th June of the succeeding year :

1 [(b) in any other case the accounting year of the factory ending on any date between 1st. April of the year in respect of which the statistics are being collected and the 31st March of the preceding year.]

1. Subs. by S.O. 2667, dated the 1st August. 1.967.

3. Service of notice :-

1[(1)] For the purpose of the collection of statistics under these rules, the statistics authority shall serve upon the owner of any factory, industrial concern or plantation, a notice requiring the owner to furnish the statistics authority with **2**[* * *]-

(a) one or more returns in such manner and containing such particulars as may be specified in the notice;

(b) if the factory, industrial concern or plantation is owned by a company as defined by the Companies Act, 1956 (I of 1956), a copy of the annual balance-sheet and profit and loss account and of the Director's report, if any, for the survey year, or if the company's accounting year does not correspond to the survey year, then for the accounting year which corresponds as nearly as possible to the survey year for which the accounts have been closed : Provided that it shall be lawful for the statistics authority to require the owner to furnish more than one copy of a return or other document or different returns or documents on different dates, or in respect of different parts of the activities of the factory, industrial concern or plantation.

3[(2) The return or other document referred to in sub-rule (1) shall be furnished before a date to be specified in the notice which date shall be-

(a) in the case of an annual return or other document, not earlier than three calendar months ;

(b) in any other case, not earlier than one calendar month, after the end of the period to which the return or other document relates.]

4 Thus the rule that the negative words are usually mandatory, is like any other rule subordinate to the context, and the object intended to be achieved by the particular enactment.

1. Renumbered by S.O. 1309, dated the 26th April, 1962.
2. Omitted by Renumbered by S.O. 1309, dated the 26th April, 1962.
3. Ins. by S.O. 1309. dated the 26th April, 1962.
4. S. Ramakrishnan v. Income-tax- Appellate Tribunal. (1992) 193 I.T.R. 14 (Mad.).

4. Particulars to be furnished :-

The returns which the owner may be required to furnish under the notice shall contain all or any of the following particulars as indicated in the notice, namely : (1) identification particulars, (2) nature of ownership and management, (3) value of any expenditure on different components of fixed capital, (4) value of and transactions on different components of working capital. (5) details of employment including number of persons employed, man hours worked and payments made for different categories of employees. (6) value of privileges or benefits accruing to different categories of employees, (7) number and power of different kinds of prime movers separately and for different types of motive force, (8) number and strength of motors, (9) installed capacity, (10) details of consumption of fuel, electricity and lubrication and their quantity and value. (11) other Materials and services consumed including raw materials, chemicals, packing materials and stores and services purchased, (12) value and quantity of products meant for sale, including amount received for work done by the factory for other concerns, (13) sales to different types of customers, (14) stocks of fuels, materials and products, (15) inventory of equipment other than power equipment, (16) percentage, condition and service life of buildings, plant and machinery, and (17) any other particulars on which information may be supplied at the discretion of the owner.

5. Objections :-

(1) If the returns and other documents required from the owner cannot be furnished by him in the manner in which or the period for which the notice requires him to furnish, by reason of their not being capable of being compiled from his accounts or other records or for any other reasonable cause, he shall supply them in such manner and for such period which correspond as nearly as possible to the manner and period referred to in the notice and shall apply

to the statistics authority In writing within the period allowed in the notice to treat such compliance as full compliance with the notice.

(2) Where the statistics authority rejects an application made under sub-rule (1). the time within which the owner is required by the notice to submit the returns and other documents shall be deemed to have been extended by a period equal to the interval between the date of the application and the date of receipt by the owner, of the statistics authorities order rejecting the application.

6. Alteration of returns and extension of time :-

On an application by the owner or otherwise, it shall be competent for the statistics authority to issue orders adding to or otherwise varying the heads under which the owner has been required to furnish the returns and other documents in any manner in which he has been asked to furnish in the original notice and the owner shall thereupon be required to furnish such revised returns and documents as if he had been required to furnish them in original notice: Provided that where the order has been made otherwise than on the application of the owner, the time-limit for the submission of the revised returns and other documents shall be deemed to have been extended to ¹ [three months or as the case may be. one month] from the date of receipt of such order by the owner : Provided further that the statistics authority may extend the time-limit mentioned in the notice. in his discretion, in any other case also.

1. S. Ramakrishnan v. Income-tax- Appellate Tribunal. (1992) 193 I.T.R. 14 (Mad.).

7. Interruption of ownership or working :-

(1) If at any time during the period in respect of which the returns or other documents are called for in the notice, the owner ceases to be the owner, he shall furnish to the statistics authority, the returns and documents in respect of that part of the period for which he was the owner.

(2) If a factory, an industrial concern or a plantation discontinues to function during the period in respect of which returns and other documents relating to it have been called for, the owner shall furnish to the statistics authority the returns and other documents for the period up to the date on which the factory, industrial concern or plantation discontinued to function.

8. Mode of service of notice :-

Any notice or order required to be served on the owner under these rules may be served by transmission through the post under registered cover with acknowledgment due. or through a person authorized by the statistics authority to serve such notice by delivering it at the place of business of the owner and obtaining an acknowledgment for It.

9. Language in which information should be furnished :-

All information required to be furnished under these rules shall be furnished in English or in such other language or languages as the Central Government may order specify.

10. Opportunity to show cause before sanction of prosecution :-

The statistics authority shall, before sanctioning a prosecution under Section 11 give a reasonable opportunity to the person to show cause why such prosecution may not be sanctioned. Court cannot ignore the mandate Of the Legislature and extend the application of rules of natural justice even to excluded categories .- It is settled law that the rules of natural justice can supplement the law but cannot supplant it, where a statutory provision either specifically or by inevitable implication excludes the application of the rules of natural justice, then the Court cannot ignore the mandate Of the Legislature and extend the application of the rules even to the excluded categories. Where the language of the statute is clear, nothing more can be read into it and, in any event, not for defeating the intention of the legislature. ¹

1. S. Ramakrishnan v. Income-tax- Appellate Tribunal. (1992) 193 I.T.R. 14 (Mad.).