Salt Cess Act, 1953

Section 2 - Definitions

In this Act, unless the context otherwise required,.-

(a)'manufacture' in relation to salt includes collection, removal, preparation, steeping evaporation, boiling or any one or more of these processes, the separation or purification of sale obtained in the manufacture of saltpetre, the separation of salt from earth or other substance so as to produce alimentary salt, and the excavation or removal of natural saline deposits or efflorescence; and the word 'manufacturer' shall be construed accordingly and shall include not only a person who employs hired labour in the production or manufacture of sale but also any person who engages in its production or manufacture on his own account if the salt is intended for sale.

Explanation.- In this clause, 'saltpetre' includes rasi, saijji and all other substances manufactured from saline earth, and Kharinun and every form of sulphate or carbonate of soda;

(b) 'salt' includes swamp salt, spontaneous salt, and salt or saline solutions made or produced from any saline substances or form salt earth;

(c) 'salt factory' includes.-

(i) a place used or intended to be used in the manufacture of salt and all embankments, reservoirs, condensing and evaporating pans, buildings, and waste places situated within the limits of such place, as defined from time to time for the purposes of the Central Excises and Salt Act, 1944 (I of 1944);

(ii) all drying grounds and storage platforms and store-houses appertaining to any such place;

(iii) land on which salt is spontaneously produced;1[***];

2[***]

(e) 'prescribed' means prescribed by rules made under this Act.

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1. The words "and a 'private salt factory' is one solely owned or not solely worked by the Central Government" omitted by the Salt Cess (Amendment) Act, 1961, w.e.f. 29-08-1961.

2. Clause (d) words " standard maund means a maund of 82 2/7 pounds avoirdupois" omitted by the Salt Cess (Amendment) Act, 1961, w.e.f. 29-08-1961.
