

Salt Cess Act, 1953

Section 6 - Power to Make Rules

(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for:-

(a) the assessment and collection of the cess levied under this act;

[1](#)[In one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following]

(b) the determination of the cost of collection of the cess;

(c) the manner in which accounts relating to the proceeds of the cess shall be maintained;

(d) the manner in which the proceeds of the cess may be applied on the objects specified in section 4;

(e) the exemption from the whole or any part of the cess levied under this act.-

(i) in respect of salt exported from India;

(ii) in respect of salt manufactured by any specified categories of small manufacturers; and

(iii) in respect of salt utilised in the manufacture of any other product of industry.

[1](#)(3) Every rule made by the Central Government under this section shall be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or [2](#)[In one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following] both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.]

1. Inserted by the Salt Cess (Amendment) Act, 1961, w.e.f. 29-08-1961.

2. Substituted for "in the successive sessions, and if before the expiry of sessions in which it is so laid or the session immediately following" by the Delegated Legislation Provision (Amendment) Act, 1986, w.e.f. 15-05-1986.
