

Rubber (Amendment) Act, 2009

Section 7 - Amendment of Section 12

In the principal Act, in section 12,--

(i) in sub-section (2),--

(a) for the words "such rubber is used.", the words "such rubber is used or from the exporter by whom such rubber is exported:" shall be substituted;

(b) the following provisos shall be inserted, namely:--

"Provided that the Central Government may, if considered necessary in the public interest, by order for reasons to be recorded in writing, exempt or reduce the duty of excise on rubber exported on such terms and conditions as it deems fit:

Provided further that the Central Government may, by notification in the Official Gazette, specify zero paisa per kilogram as the rate of duty of excise on natural rubber produced in India and procured for export by the exporters of natural rubber for the period from the 1st April, 1961 to the 31st August, 2003.";

(ii) for sub-section (3), the following sub-section shall be substituted, namely:--

"(3) Subject to the provisions of this Act, every owner, exporter or the manufacturer, as the case may be, shall pay the duty of excise to the Board in the manner and for the period referred to in sub-section (4) and, if he fails to do so, the duty may be recovered with the cost of collection and interest at such rates, as may be prescribed, from the owner, exporter or the manufacturer, as the case may be, as an arrear of the land revenue.";

(iii) in sub-section (4) in clause (b), --

(a) for the words "fifteen days", the words "thirty days" shall be substituted;

(b) in sub-clause (ii), for the words "rubber used", the words "rubber acquired" shall be substituted;

(iv) in sub-section (5),--

(a) for the words "owner or manufacturer", the words "owner, exporter or manufacturer" shall be substituted;

(b) after the words "as may be prescribed", the following shall be inserted, namely:--

"and collect the cess from the owner, exporter or the manufacturer, as the case may be, after issuing a notice and after making such enquiry as it considers necessary, with such rate of interest as fixed under sub-section (5):

Provided that where for any reason, the Board finds that an owner, exporter or manufacturer, as the case may be, has paid cess in excess of what is due from him, it shall be adjusted against the future payment, if any, from him or shall be refunded to him."