

Vegetable Oils Cess Act, 1983 [Repealed]

Section 2 - Definitions

(1) In this Act, unless the context otherwise requires,-

(a) "mill" means any premises in which or any part of which, vegetable oil is produced, or is ordinarily produced, with the aid of power.

Explanation.- "Power" means electrical energy or any other form of energy, which is mechanically transmitted and is not generated by human or animal agency;

(b) "occupier ", in relation to any mill, means the person who has the ultimate control over the affairs of the mill, or the owner of the mill in case he is not the occupier;

(c) "prescribed" means prescribed by rules made under this Act.

(2) Words and expressions used but not defined in this Act and defined in the National Oilseeds and Vegetable Oils Development Board Act, 1983, shall have the meanings respectively assigned to them in that Act.
