Rubber Act, 1947

Section 12 - Imposition of New Rubber Cess

1[(1) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be levied as a cess for purposes of this Act, a duty of excise on all rubber produced in India at such rate, not exceeding 2[two rupees] per kilogram of rubber so produced, as the Central Government may fix.

(2) The duty of excise levied under sub-section (1) shall be collected by the Board in accordance with rules made in this behalf either from the owner of the estate on which the rubber is produced or from the manufacturer by whom 3[such rubber is used or from the exporter by whom such rubber is exported:]

4[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.]

5[(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.]

(4) For the purpose of enabling the Board to assess the amount of the duty of excise levied under this section--

(a) the Board shall, by notification in the Official Gazette, fix a period in respect of which assessments shall be made; and

(b) without prejudice to the provisions of section 20, every owner and every manufacturer shall furnish to the Board a return not later than 6[thirty days] after the expiry of the period to which the return relates, stating,--

(i) in the case of an owner, the total quantity of rubber produced on the estate in each such period :

Provided that in respect of an estate situated only partly in India, the owner shall in the said return show separately the quantity of rubber produced within and outside India;

(ii) in the case of a manufacturer, the total quantity of [7][rubber acquired] by him in such period out of the rubber produced in India.

(5) if any [8][owner, exporter or manufacturer] fails to furnish, within the time prescribed, the return referred to in sub-section (4) or furnishes a return which the Board has reason to believe is incorrect or defective, the Board may assess the amount of the duty of excise in such manner as may be prescribed [4][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.]

(6) Any person aggrieved by an assessment made under this section may, within three months of the service of the notice under sub-section (3), apply to the District Judge for the cancellation or modification of the assessment, and the District Judge shall, after giving the Board an opportunity of being heard, pass such order (which shall be final) as he thinks proper.

(7) The proceedings of the duty of excise collected under this section reduced by the cost of collection as determined by the Central Government shall first be credited to the Consolidated Fund of India, and then be paid by the Central Government to the Board for being utilised for the purposes of this Act, if Parliament by appropriation made by law in this behalf so provides.]

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1. Substituted for the former section 12 by the Rubber (Amdt.) Act, 1960 (21 of 1960), section 2 (1-11-1960).

2. Substituted for the words "fifty naiye paise" by Rubber (Amdt.) Act (33 of 1994), S. 2 (19-5-94).

3. Substituted by the Rubber (Amendment) Act, 2009 previous text was : - "such rubber is used"

4. Inserted by the Rubber (Amendment) Act, 2009.

5. Substituted by the Rubber (Amendment) Act, 2009 previous text was : -

"(3) The owner or, as the case may, the manufacturer shall pay to the Board the amount of the duty within one month from the date on which he receives a notice of demand therefor from the Board and, if he fails to do so, the duty may be recovered from the owner or the manfacturer, as the case may be, as an arrear of land revenue."

6. Substituted by the Rubber (Amendment) Act, 2009 previous text was : - "fifteen days"

7. Substituted by the Rubber (Amendment) Act, 2009 previous text was : - "rubber used"

8. Substituted by the Rubber (Amendment) Act, 2009 previous text was : - "owner or manufacturer"