

Source: sooperkanoon.com/act/219903

Copra Cess Act, 1979

Section 3 - IMPOSITION OF CCKB

1) There shall be levied and collected as a cess, for the purposes of this Act, on copra consumed in any mill in India with a view to producing or manufacturing any goods therefrom, a duty of excise at such rate, not exceeding five rupees per quintal of copra, as the Central Government may, by notification in the Official Gazette, specify : Provided that until such rate is specified by the Central Government, the duty of excise shall be levied and collected at the rate of sixty paise per quintal of copra. (2) The duty of excise leviable under sub-section (1) shall be payable by the occupier of the mill in which the copra is consumed.