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Copra Cess Act, 1979

Section 7 - COLLECTION OF CESS

1) On receiving any return made under Section 6-, the Collector shall assess the duty of excise in respect of the period to which the return relates, and if the amount has not already been paid, shall cause a notice to be served upon the occupier of the mill requiring him to make payment of the amount assessed within ten days of the service of the notice.' (2) If the occupier of any mill fails to furnish in due time the return referred, to in Section 6-or furnishes a return which the Collector has reason to believe is incorrect or defective, the Collector shall assess the amount payable by him in such manner, if any, as may be prescribed, and the provisions of sub-section (1) shall thereupon apply as if such assessment had been made on the basis of a return furnished by the occupier: Provided that, in the case of a return which he has reason to believe is incorrect or defective, the Collector shall not assess the duty of excise at an amount higher than that at which it is assessable on the basis of the return without giving to the occupier a reasonable opportunity of proving the correctness or completeness of the return. (3) A notice under sub-section (1) may be served on the occupier of a mill either by registered post or by delivering or tendering it to the occupier or his agent at the mill.