

Source: sooperkanoon.com/act/219909

Copra Cess Act, 1979

Section 9 - REFUND OF CESS ON OIL EXPORTED FROM INDIA -Where any cess on copra is levied and collected under this Act and the oil

SECTION 09: REFUND OF CESS ON OIL EXPORTED FROM INDIA -Where any cess on copra is levied and collected under this Act and the oil extracted from the whole or any part of such copra is exported from India, then, the Central Government shall, subject to such conditions as may be prescribed, refund so much amount of cess as is equal to the cess collected in respect of the copra from which the oil so exported was extracted, to the occupier of the mill from whom such cess was collected, whether or not such copra is produced in or imported into India.