

Forest Act, 1927

Section 39 - POWER TO IMPOSE DUTY ON TIMBER AND OTHER FOREST-PRODUCE

1) The⁷[Central Government] may levy a duty in such manner, at such places and at such rates as it may declare by notification in the Official Gazette on all timber or other forest-produce" (a) which is produced in²the territories to which this Act extends], and in respect of which the Government has any right; (b) which is brought from any place outside⁸[the territories to which this Act extends].⁹[* * *] (2) In every case in which such duty is directed to be levied ad valorem the⁷[Central Government] may fix by like notification the value on which such duty shall be assessed. (3) All duties on timber or other forest-produce which, at the time when this Act comes into force in any territory, are levied therein under the authority of the State Government shall be deemed to be and to have been duly levied under the provisions of this Act. ¹⁰[(4) Notwithstanding anything in this section, the State Government may, until provision to the contrary is made by¹¹[Parliament], continue to levy any duty which it was lawfully levying before the commencement¹²of¹³[the Constitution], under this section as then in force: Provided that nothing in this sub-section authorises the levy of any duty which as between timber or other forest-produce of the State and similar produce of the locality outside the State, discriminates in favour of the former, or which, in the case of timber or other forest-produce of localities outside the State, discriminates between timber or other forest-produce of one locality and similar timber or other forest-produce of another locality.]