

Finance Act 1979

Section 40 - Power to Make Rules

(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Chapter.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for -

(a) the collection of the foreign travel tax including the charges for collection payable to any State Government or the International Airports Authority of India referred to in sub-section (2) of section 35 or any carrier, the authorities by whom adjudication of penalties or other functions under this Chapter shall be discharged, the manner in which such tax, penalties or other sums due under this Chapter shall be payable, the manner in which such tax, penalties or other sums shall be collected and paid to the credit of the Central Government and the procedure for claiming refund of any amount paid under this Chapter;

(b) the powers of officers authorised under sub-section (2) of section 35 to enter, inspect and search any ship or aircraft for the purpose of carrying on any duty imposed on such officer by or under this Chapter :

Provided that the provisions of the Code of Criminal Procedure, 1973 (2 of 1974), relating to searches, shall, so far as they are applicable, apply in relation to searches under rules made under this Chapter;

(c) the procedure for adjudication of penalties;

(d) appeals against orders made under this Chapter, the manner in which and the time within which such appeals may be preferred and the fees payable therefor;

(e) the returns and other particulars and information which may be required to be furnished for the purposes of this Chapter, the persons or authorities by or to whom or which, and the intervals at which, such returns, particulars and information shall be furnished;

(f) any other matter which is to be, or may be, provided for by rules under this Chapter.