

Rubber Act, 1947

Section 12 - IMPOSITION OF NEW RUBBER CESS a[

1) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be levied as a cess for purposes of this Act, a duty of excise on all rubber produced in India at such rate, not exceeding b[two rupees] per kilogram of rubber so produced, as the Central Government may fix. (2) The duty of excise levied under sub-section (1) shall be collected by the Board in accordance with rules made in this behalf either from the owner of the estate on which the rubber is produced or from the manufacturer by whom such rubber is used. (3) The owner or, as the case may, the manufacturer shall pay to the Board the amount of the duty within one month from the date on which he receives a notice of demand therefor from the Board and, if he fails to do so, the duty may be recovered from the owner or the manufacturer, as the case may be, as an arrear of land revenue. (4) For the purpose of enabling the Board to assess the amount of the duty of excise levied under this section- (a) the Board shall, by notification in the Official Gazette, fix a period in respect of which assessments shall be made; and (b) without prejudice to the provisions of section 20-, every owner and every manufacturer shall furnish to the Board a return not later than fifteen days after the expiry of the period to which the return relates, stating,- (i) in the case of an owner, the total quantity of rubber produced on the estate in each such period: Provided that in respect of an estate situated only partly in India, the owner shall in the said return show separately the quantity of rubber produced within and outside India; (ii) in the case of a manufacturer, the total quantity of rubber used by him in such period out of the rubber produced in India. (5) if any owner or manufacturer fails to furnish, within the time prescribed, the return referred to in sub-section (4) or furnishes a return which the Board has reason to believe is incorrect or defective, the Board may assess the amount of the duty of excise in such manner as may be prescribed. (6) Any person aggrieved by an assessment made under this section may, within three months of the service of the notice under sub-section (3), apply to the District Judge for the cancellation or modification of the assessment, and the District Judge shall, after giving the Board an opportunity of being heard, pass such order (which shall be final) as he thinks proper. (7) The proceedings of the duty of excise collected under this section reduced by the cost of collection as determined by the Central Government shall first be credited to the Consolidated Fund of India, and then be paid by the Central Government to the Board for being utilised for the purposes of this Act, if Parliament by appropriation made by law in this behalf so provides.]