Tea Act, 1953

Section 25 - Imposition of Cess on Tea Produced in India

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[1][25. Imposition Of Cess On Tea Produced In India

(1) There shall be levied and collected as a cess for the purposes of this Act a duty of excise on all tea produced in India[2][at such rate not exceeding fifty paise per kilogram as the Central Government may, by notification in the Official Gazette, fix]:

[3][Provided that different rates may be fixed or different varieties or grades of tea having regard to the location of, and the climatic conditions prevailing in, the tea estates or gardens producing such varieties or grades of tea and any other circumstances applicable to such production.]

(2) The duty of excise levied under sub-section (1) shall be in addition to the duty of excise leviable on tea under the Central Excises and Salt Act, 1944, or any other law for the time being in force.

(3) The provisions of the Central Excises and Salt Act, 1944, and the rules made thereunder, including those relating to refund the exemption from duty, shall so far as may be, apply in relation to the levy and collection of the duty of excise under this section as they apply in relation to the levy and collection of the duty of excise on tea under the said Act.]

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1. Substituted for former Section 25 (which had levied a duty of customs on export of tea) by the Tea (Amendment) Act, 1967 (21 of 1967), Section 4 (w.e.f. 13-8-1967).

2. Substituted for the word "at the rate of four paise per kilogram" by Tea (Amendment) Act (24 of 1986), Section 2 (w.e.f. 15-8-86).

3. Substituted for proviso, by Tea (Amendment) Act (24 of 1986), Section 2 (w.e.f. 15-8-86).
