

## Textiles Committee Act, 1963

### Section 5A - Imposition of Cess on Textiles and Textile Machinery Manufactured in India

---

#### <sup>1</sup>[5A. Imposition of cess on textiles and textile machinery manufactured in India

(1) There shall be levied and collected as a cess for the purposes of this Act a duty of excise on all textiles and on all textile machinery manufactured in India at such rate, not exceeding one per cent, ad valorem as the Central Government may, by notification in the Official Gazette, fix :

Provided that no such cess shall be levied on textiles manufactured from out of handloom or powerloom industry.

(2) The duty of excise levied under sub-section (1) shall be in addition to any cess or duty leviable on textiles or textile machinery under any other law for the time being in force.

(3) The duty of excise levied under sub-section (1) shall be collected by the Committee, in accordance with the rules made in this behalf, from every manufacturer of textiles or textile machinery (hereinafter in this section and in sections 5C and 5D referred to as the manufacturer).

(4) The manufacturer shall pay to the Committee the amount of the duty of excise levied under subsection (1) within one month from the date on which he receives a notice of demand therefor from the Committee.

(5) For the purpose of enabling the Committee to assess the amount of the duty of excise levied under sub-section (1),--

(a) the Committee shall, by notification in the Gazette of India, fix the period in respect of which assessments shall be made; and

(b) every manufacturer shall furnish to the Committee a return, not later than fifteen days after the expiry of the period to which the return relates, specifying the total quantity of textiles or textile machinery manufactured by him during the said period and such other particulars as may be prescribed.

(6) If any manufacturer fails to furnish the return referred to in sub-section (5) within the time specified therein, or furnishes a return which the Committee has reason to believe is incorrect or defective, the Committee may assess the amount of the duty of excise in such manner as may be prescribed.

(7) Any manufacturer aggrieved by an assessment made under this section may appeal to the Tribunal, constituted under section 5B for cancellation or modification of the assessment.

---

1. Sections 5A to 5F inserted by the Textiles Committee (Amendment) Act, 1973 (51 of 1973), Section 6 (1-1-1975).

---

---