

Finance (No. 2) Act, 1998

Section 98 - Power to Make Rules

- (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Scheme.
- (2) Without prejudice to the generality of the foregoing power; such rules may provide for all or any of the following matters, namely :--
- (a) the form in which a declaration may be made under section 88 and the manner in which such declaration may be verified;
 - (b) the form of certificate which may be granted under sub-section (1) of section 90;
 - (c) the manner in which the orders may be published under sub-section (2) of section 96;
 - (d) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules.
- (3) The Central Government shall cause every rule made under this Scheme to be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

THE SCHEDULE

[See section 87 (1)]

1. The Agricultural Produce Cess Act, 1940.
2. The Coffee Act, 1942.
3. The Mica Mines Labour Welfare Fund Act, 1946.
4. The Rubber Act, 1947.
5. The Industries (Development and Regulation) Act, 1951.
6. The Salt Cess Act, 1953.
7. The Tea Act, 1953.
8. The Medicinal and Toilet Preparations (Excise Duties) Act, 1955.
9. The additional Duties of Excise (Goods of Special Importance) Act, 1957.

10. The Mineral Products (Additional Duties of Excise and Customs) Act, 1958.
11. The Sugar Export Promotion Act, 1958.
12. Sugar (Special Excise Duty) Act, 1959.
13. The Sugar (Regulation of Production) Act, 1961.
14. The Textiles Committee Act, 1963.
15. The Produce Cess Act, 1966.
16. The Limestone and Dolomite Mines Labour Welfare Fund Act, 1972.
17. The Marine Products Export Development Authority Act, 1972.
18. The Coal Mines (Conservation and Development) Act, 1974.
19. The Oil Industry (Development) Act, 1974.
20. The Tobacco Cess Act, 1975.
21. The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976.
22. The Beedi Workers Welfare Cess Act, 1976.
23. The Additional Duties of Excise (Textiles and Textile Articles) Act, 1978.
24. The Sugar Cess Act, 1982.
25. The Jute Manufacturers Cess Act, 1983.
26. The Agricultural and Processed Food Products Export Cess Act, 1985.
27. The Spices Cess Act, 1986.
28. Any other enactment imposing the auxiliary duty of customs or the special duty of excise.