

Indian Forest Act, 1927

Section 39 - Power to Impose Duty on Timber and Other Forest-produce

(1) The [1](#) [Central Government] may levy a duty in such manner, at such places and at such rates as it may declare by notification in the [2](#) [Official Gazette on all timber or other forest-produce-

(a) which is produced in [3](#) [the territories to which this Act extends], and in respect of which the [4](#) [Government] has any right;]

(b) which is brought from any place outside [2](#) [the territories to which this Act extends].

[5](#) [* * *]

(2) In every case in which such duty is directed to be levied ad valorem the [1](#) [Central Government] may fix by like notification the value on which such duty shall be assessed.

(3) All duties on limber or other forest-produce which, at the time when this Act comes into force in any territory, are levied therein under the authority of the [6](#) [State Government], shall be deemed to be and to have been duly levied under the provisions of this Act.

[7](#) [(4) Notwithstanding anything in this section, the [6](#) [State Government] may, until provision to the contrary is made by [8](#) [Parliament], continue to levy any duty which it was lawfully levying before the commencement⁹ of [10](#) [the Constitution], under this section as then in force:

Provided that nothing in this sub-section authorises the levy of any duty which as between timber or other forest-produce of the [11](#) [State] and similar produce of the locality outside the [11](#) [State], discriminates in favour of the former, or which, in the case of timber or other forest-produce of localities outside the [11](#) [State], discriminates between timber or other forest-produce of one locality and similar timber or other forest-produce of another locality.]

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1. Substituted by the A.O. 1937, for "Local Government".
 2. Substituted by A.O. 1937, for "Local Official Gazette".
 3. Substituted by the Adaptation of Laws (No. 3) Order, 1956, for "Part A States and Part C States".
 4. Substituted by A.O. 1950, for "Crown".
 5. The proviso omitted by the A.O. 1937.
 6. Substituted by the A.O. 1950, for "Provincial Government".
 7. Inserted by the A.O. 1937 as amended by para. 2 and Schedule to the Government of India (Adaptation of Indian Laws) Supplementary Order, 1937.
 8. Substituted by the A.O. 1950, for "the Central Legislature".
 9. i.e. the 26th January, 1950.
 10. Substituted by the A.O. 1950, for "Part III of the Government of India Act, 1935".
 11. Substituted by the A.O. 1950, for "Province".

