

THE JUTE MANUFACTURES CESS ACT, 1983

ARRANGEMENT OF SECTIONS

SECTIONS

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THE SCHEDULE.

THE JUTE MANUFACTURES CESS ACT, 1983

ACT NO. 28 OF 1983

[7th September, 1983.]

An Act to provide for the levy and collection, by way of cess, of a duty of excise on jute manufactures for the purpose of carrying out measures for the development of production of jute manufactures and for matters connected therewith.

BE it enacted by Parliament in the Thirty-fourth Year of the Republic of India as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Jute Manufactures Cess Act, 1983.

(2) It extends to the whole of India.

(3) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) “jute manufacture” means any article specified in the Schedule which contains more than fifty per cent. of the jute (including Bimlipatam jute or mestafibre of any sort) by weight of the total fibre content and in the production of which any process is ordinarily carried on with the aid of power.

Explanation.—“Power” means electrical energy or any other form of energy which is mechanically transmitted and is not generated by any human or animal agency;

(b) “prescribed” means prescribed by rules made under this Act;

(c) “producer”, in relation to a jute manufacture, means the producer of such jute manufacture.

3. Levy and collection of cess on jute manufactures produced in India.—(1) There shall be levied and collected by way of cess for the purposes of the Jute Manufactures Development Council Act, 1983, on every article of jute manufacture specified in column 2 of the Schedule and produced in India, a duty of excise at such rate not exceeding the rate specified in the corresponding entry in column 3 thereof, as the Central Government may, by notification in the Official Gazette, specify:

Provided that until such rate is specified by the Central Government, the duty of excise shall be levied and collected at the rate specified in the corresponding entry in column 4 of the Schedule.

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

(3) The duty of excise levied under sub-section (1) shall be payable by the Producer of a jute manufacture.

(4) The provisions of the Central Excises and Salt Act, 1944(1 of 1944), and the rules made thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the duty of excise on jute manufactures under this Act.

4. Crediting proceeds of duties to the Consolidated Fund of India.—The proceeds of the duty of excise levied under sub-section (1) of section 3 shall first be credited to the Consolidated Fund of India and the Central Government may, if Parliament, by appropriation made by law in this behalf, so provides, pay to the Jute Manufactures Development Council, from time to time, from out of such proceeds (after deducting the cost of collection which shall not exceed four per cent. of such proceeds) such sums of money as it may think fit for being utilised for the purposes of the Jute Manufactures Development Council Act, 1983.

1. 1st May, 1984, *vide* notification No. S.O. 326(E), dated 28th April, 1984, *see* Gazette of India, Extraordinary, Part II, sec. 3(ii).

5. Power to call for information.—The Central Government may require a producer of a jute manufacture to furnish for the purposes of this Act, such statistical and any other information in such form and within such period as may be prescribed.

6. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for the form in which and the period within which statistical and other information may be furnished under section 5.

(3) Every rule made under this section shall 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.

¹[THE SCHEDULE
[See sections 2(a) and 3(I)]

Sl. No.	Articles of jute manufacture	The maximum rate at which duty of excise may be collected	Actual rate at which duty of excise is to be collected until a different rate is specified by the Central Government
1	2	3	4
1.	Carpet Backing	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
2.	Hessian	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
3.	Sacking	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
4.	Yarn and Twine	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
5.	D.W. Tarpaulin	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
6.	Decorative Fabrics	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
7.	Cotton Bagging	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
8.	Soil Saver	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
9.	Japanese Rice Bags	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
10.	Any other article of jute manufacture	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem.</i>]

1. Subs. by Act 13 of 2002, s. 2, for “THE SCHEDULE” (w.e.f. 1-6-2002).