

THE COTTON, COPRA AND VEGETABLE OILS CESS (ABOLITION) ACT, 1987

ACT NO. 4 OF 1987

[21st March, 1987.]

An Act further to amend the Produce Cess Act, 1966 and the Coconut Development Board Act, 1979 and to repeal the Copra Cess Act, 1979 and the Vegetable Oils Cess Act, 1983.

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

CHAPTER I

PRELIMINARY

1. Short title.—This Act may be called the Cotton, Copra and Vegetable Oils Cess (Abolition) Act, 1987.

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CHAPTER IV

REPEAL OF THE COPRA CESS ACT, 1979 AND THE VEGETABLE OILS CESS ACT, 1983

11. Repeal of Act 4 of 1979.—The Copra Cess Act, 1979 is hereby repealed.

12. Repeal of Act 30 of 1983.—The Vegetable Oils Cess Act, 1983 is hereby repealed.

CHAPTER V

COLLECTION OF ARREARS OF DUTIES OF EXCISE

13. Collection and payment of arrears of duties of excise.—Notwithstanding anything contained in the amendments made to the Produce Cess Act, 1966 (15 of 1966) or the repeal of the Copra Cess Act, 1979 (4 of 1979) or the Vegetable Oils Cess Act, 1983 (30 of 1983), by this Act, any duty of excise, levied under any of the said Acts immediately before the commencement of this Act, but has not been collected before such commencement, shall be liable to be collected after such commencement in accordance with the provisions of the said Acts for being paid into the Consolidated Fund of India as if this Act had not been enacted.

1. Sections 2 to 10 repealed by Act 30 of 2001, s. 2 and Sch. (w.e.f. 3-9-2001)