

Repealed by Act 38 of 1978, S.2 & Sch. I.

THE IRON ORE MINES LABOUR WELFARE CESS
(AMENDMENT) ACT, 1970

No. 41 OF 1970

[2nd December, 1970.]

An Act further to amend the Iron Ore Mines Labour Welfare Cess Act, 1961.

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

1. (1) This Act may be called the Iron Ore Mines Labour Welfare Cess (Amendment) Act, 1970. Short title and commencement.

(2) It shall come into force on ¹such date as the Central Government may, by notification in the Official Gazette, appoint.

58 of 1961. 2. In section 1 of the Iron Ore Mines Labour Welfare Cess Act, 1961 (hereinafter referred to as the principal Act), for sub-section (2), the following sub-section shall be substituted, namely:— Amendment of section 1.

“(2) It extends to the whole of India.”

3. After section 1 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 1A.

‘1A. In this Act, unless the context otherwise requires,—

(a) “export” means taking out of India to a place outside India; Definitions.

63 of 1948. (b) “factory” and “occupier” have the meanings respectively assigned to them in clauses (m) and (n) of section 2 of the Factories Act, 1948;

(c) “metallurgical factory” means—

(i) a factory in which iron or steel is being processed or manufactured;

(ii) any other factory, being a factory in which iron ore is used for any purpose, which the Central Government may, by notification in the Official Gazette, declare to be a metallurgical factory for the purposes of this Act;

35 of 1952. (d) “owner” has the meaning assigned to it in clause (1) of section 2 of the Mines Act, 1952.’

REPEALED

Substitution of new sections for section 2.

4. For section 2 of the principal Act, the following sections shall be substituted, namely:—

Levy and collection of cess on iron ore.

“2. With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be levied and collected as a cess for the purposes of this Act on all iron ore produced in any mine—

(a) a duty of customs, where such iron ore is exported; or

(b) a duty of excise, where such iron ore is sold or otherwise disposed of to the occupier of any metallurgical factory or is used by the owner of the mine for any purpose,

at such rate not exceeding fifty paise per metric tonne of iron ore as the Central Government may, from time to time, fix by notification in the Official Gazette.

Payment of duty of customs and duty of excise.

2A. (1) Every duty of customs leviable under this Act on any iron ore shall be payable to the Central Government by the person by whom the iron ore is exported.

(2) Every duty of excise leviable under this Act on any iron ore shall be payable—

(a) to the occupier of the metallurgical factory, by the person by whom such iron ore is sold or otherwise disposed of to such occupier;

(b) to the Central Government, by the owner of the mine where the iron ore is used by such owner for any purpose,

within such period as may be prescribed by rules made under this Act.

(3) All amounts received by the occupier of any metallurgical factory under clause (a) of sub-section (2) shall be paid by him to the Central Government within such period as may be prescribed by rules made under this Act.”

Amendment of section 8.

5. In section 8 of the principal Act, in sub-section (2), after clause (a), the following clauses shall be inserted, namely:—

“(aaa) the period within which the person selling or otherwise disposing of the iron ore shall pay the duty of excise to the occupier of the metallurgical factory;

(aaa) the period within which the owner of the mine shall pay the duty of excise to the Central Government;

(aaaa) the period within which the occupier of the metallurgical factory shall pay to the Central Government the duty of excise received by him;”