

THE BEEDI WORKERS WELFARE CESS (AMENDMENT)  
ACT, 1981

No. 47 of 1981

[15th December, 1981.]

An Act to amend the Beedi Workers Welfare Cess Act, 1976.

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

Short  
title  
and com-  
mence-  
ment.

1. (1) This Act may be called the Beedi Workers Welfare Cess (Amendment) Act, 1981.

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

Amend-  
ment of  
long title.

2. In the Beedi Workers Welfare Cess Act, 1976 (hereinafter referred to as the principal Act), in the long title, for the words "tobacco issued for the manufacture of beedi", the words "manufactured beedis" shall be substituted.

56 of 1976.

Amend-  
ment of  
section 2.

3. In section 2 of the principal Act, after clause (b), the following clause shall be inserted, namely:—

"(c) words and expressions used but not defined in this Act and defined in the Central Excises and Salt Act, 1944, shall have the meanings respectively assigned to them in that Act."

1 of 1944.

Substitu-  
tion  
of new  
section  
for  
section 3.

4. For section 3 of the principal Act, the following section shall be substituted, namely:—

Levy  
and  
collection  
of cess on  
manu-  
factured  
beedis.

"3. (1) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be levied and collected by way of cess for the purposes of the Beedi Workers Welfare Fund Act, 1976, a duty of excise on manufactured beedis at such rate which shall not be less than ten paise or more than fifty paise per thousand manufactured beedis, as the Central Government may, from time to time, fix by notification in the Official Gazette.

62 of 1976.

(2) The duty of excise levied under sub-section (1) shall be in addition to any cess or duty leviable on manufactured beedis (whether spelt as such or as *biris* or in any other manner) under any law for the time being in force."

<sup>1</sup>1st January 1982, *vide* Notification No. G.S.R. 671 (E), dated 19-12-1981, Gazette of India, Extraordinary, pt. II, Sec. 3 (i), page 1942.

5. After section 3 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 3A.

“3A. The provisions of the Central Excises and Salt Act, 1944 or the rules thereunder, including those relating to refunds and exemption from duty, as in force from time to time, shall, so far as may be, apply in relation to the levy, collection and refund of, or exemption from, cess under this Act, as they apply in relation to the levy, collection and refund of, or exemption from, duties of excise in respect of manufactured b~~ir~~is under that Act.”

Application of Act 1 of 1944 to cess.

6. In section 7 of the principal Act, in sub-section (2), clause (a) shall be omitted.

Amendment of section 7.