

THE VEGETABLE OILS CESS ACT, 1983

No. 30 OF 1983

[7th September, 1983.]

An Act to provide for the levy and collection of a cess on vegetable oils for the development of the oilseeds industry and the vegetable oils industry and for matters connected therewith.

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

Short
title,
extent
and com-
mence-
ment.

1. (1) This Act may be called the Vegetable Oils 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.

Defini-
tions.

2. (1) In this Act, unless the context otherwise requires,—

(a) “mill” means any premises in which or in any part of which, vegetable oil is produced, or is ordinarily produced, 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 human or animal agency;

(b) “occupier”, in relation to any mill, means the person who has the ultimate control over the affairs of the mill, or the owner of the mill in case he is not the occupier;

(c) “prescribed” means prescribed by rules made under this Act.

(2) Words and expressions used but not defined in this Act and defined in the National Oilseeds and Vegetable Oils Development Board Act, 1983, shall have the meanings respectively assigned to them in that Act.

Levy and
collection
of cess
on vege-
table oils.

3. (1) There shall be levied and collected by way of cess for the purposes of the National Oilseeds and Vegetable Oils Development Board Act, 1983, a duty of excise on vegetable oils produced in any mill in India at such rate not exceeding five rupees per quintal of vegetable oil, as the Central Government may, from time to time, specify by notification in the Official Gazette:

Provided that until such rate is specified by the Central Government, the duty of excise shall be levied and collected at the rate of one rupee per quintal of vegetable oil.

1 of 1944.

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

1 of 1944.

(3) The duty of excise levied under sub-section (1) shall be payable by the occupier of the mill in which the vegetable oil is produced.

(4) The provisions of the Central Excises and Salt Act, 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 said duty of excise as they apply in relation to the levy and collection of the duty of excise on vegetable oils under that Act.

4. 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 Board, from time to time, from out of such proceeds (after deducting the cost of collection) such sums of money as it may think fit for being utilised for the purposes of the National Oilseeds and Vegetable Oils Development Board Act, 1983.

Crediting proceeds of duty to the Consolidated Fund of India.

5. The Central Government may require an occupier of a mill to furnish, for the purposes of this Act, such statistical and other information in such form and within such period as may be prescribed.

Power to call for reports and returns.

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

Power to make rules.

(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.

7. In the Produce Cess Act, 1966,—

Amendment of Act 15 of 1966.

(a) in section 2,—

(i) sub-clause (ii) of clause (g) and the *Explanation* thereto shall be omitted;

(ii) clause (i) shall be omitted;

(b) section 6 shall be omitted;

(c) in the Second Schedule, S. No. 3 and the entries relating thereto in columns 2, 3 and 4 shall be omitted.