

ACT NO. IV OF 1924.

PASSED BY THE INDIAN LEGISLATURE.

(Received the assent of the Governor General on the 13th March, 1924.)

An Act to provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Board.

WHEREAS it is expedient to provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Board; It is hereby enacted as follows:—

1. (1) This Act may be called the Central Board of Revenue Act, 1924. Short title and commencement.

(2) It shall come into force on the first day of April, 1924.

2. As soon as may be after the commencement of this Act, the Governor General in Council shall constitute a Central Board of Revenue, consisting of one or more persons appointed by him, which shall be subject to the control of the Governor General in Council in the exercise of such powers and the performance of such duties as may be entrusted to it by the Governor General in Council or by or under any law. Constitution of Central Board of Revenue.

3. The Governor General in Council may make rules for the purpose of regulating the transaction of business by the Central Board of Revenue, and every order made or act done in accordance with such rules shall be deemed to be the order or act, as the case may be, of the Central Board of Revenue. Procedure of the Board.

4. The enactments specified in the Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof: Amendments of enactments.

Provided that, where the power to make any appointment, or issue any notification, order, scheme or rule, or prescribe

Price two annas.]

any form, is transferred by the operation of this Act from any authority to the Central Board of Revenue or any other authority, any such appointment, notification, order, scheme, rule, or form made, issued or prescribed by the first-mentioned authority before the commencement of this Act shall continue in force and be deemed to have been made, issued or prescribed by the Central Board of Revenue or such other authority, as the case may be, unless and until it is superseded by an appointment, notification, order, scheme, rule, or form made, issued or prescribed by the said Board or authority.

THE SCHEDULE.

ENACTMENTS AMENDED.

(See section 4.)

Year.	No.	Short title.	Amendments.
1878	VIII	The Sea Customs Act, 1878.	<p>1. In section 3—</p> <p>(1) for clause (a) the following clause shall be substituted, namely:—</p> <p>“(a) ‘Chief Customs-authority’ means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, and includes, in relation to any power or duty which the Governor General in Council may, by notification in the Gazette of India, transfer from the Central Board of Revenue to a Local Government, the Local Government or such officer as the Local Government may appoint in that behalf”; and</p> <p>(2) after clause (j) the following clause shall be inserted, namely:—</p> <p>“(k) ‘official Gazette’ means, in relation to a notification issued by a Local Government, the local official Gazette and, in relation to a notification issued by the Central Board of Revenue, the Gazette of India.”</p> <p>2. For section 6 the following section shall be substituted, namely:—</p> <p>“6. The Governor General in Council may appoint such persons as he thinks fit to be officers of Customs, and to exercise the powers conferred, and perform the duties imposed, by this Act on such officers.”</p>

Year.	No.	Short title.	Amendments.
1878	VIII	The Sea Customs Act, 1878— <i>contd.</i>	<p>3. For section 7 the following section shall be substituted, namely:—</p> <p>“7. The Governor General in Council Delegation of may delegate to any powers under Local Government or section 6. to the Chief Customs-authority any power conferred upon him by section 6, and the Local Government or the Chief Customs-authority may delegate to any officer of Customs any power so delegated to it.”</p> <p>4. In sections 11, 12 and 14, for the words “The Local Government or, if so authorised by the Local Government, the Chief Customs-authority” the words “The Chief Customs-authority” shall be substituted, and, in section 11, the words “within the territories administered by it” shall be omitted.</p> <p>5. In section 23, for the words “The Local Government” the words “The Chief Customs-authority” shall be substituted.</p> <p>6. In sections 53, 74, 76, 79, 85, 96, 116, 128, 133 and 147, the word “local,” whenever it occurs in the expression “local official Gazette,” shall be omitted.</p> <p>7. In section 88, for the words “the Local Government may from time to time direct” the words “the Chief Customs-authority may, with the concurrence of the Local Government, direct” shall be substituted.</p> <p>8. In section 128, for the words “the Local Government” the words “the Chief Customs-authority” shall be substituted.</p> <p>9. In section 133, for the words “the Local Government, subject to the control of the Governor General in Council,” the words “the Chief Customs-authority” shall be substituted.</p> <p>10. In section 155, after the words “the Local Government may” the words “with the previous sanction of the Governor General in Council” shall be inserted, and for the words “by its own officers” the words “by officers of Government” shall be substituted.</p>