

ACT No. XVIII OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 4th April, 1930.)

An Act to provide for the imposition and collection of an excise duty on silver.

WHEREAS it is expedient to impose an excise duty on silver and to provide for the collection thereof; It is hereby enacted as follows:—

1. (1) This Act may be called the Silver (Excise Duty) Act, 1930. Short title and extent.

(2) It extends to the whole of British India.

2. In this Act "silver works" means any place where silver is extracted from ore. Definition.

3. (1) There shall be collected at every silver works on all silver produced in such works, which is issued out of the premises of such works on and after the 17th day of March, 1930, a duty at the rate of four annas on each ounce. Imposition and collection of an excise duty on silver.

(2) If any duty payable under sub-section (1) is not paid within the time fixed by a notice issued in accordance with any rules made in this behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of the duty unpaid which such authority may in its discretion think it reasonable to require.

(3) Any arrear of duty, or any sum recoverable in lieu thereof under sub-section (2), shall be recoverable as an arrear of income-tax in any manner prescribed in section 46 of the Indian Income-tax Act, 1922.

4. (1) No person shall issue any silver out of the premises of any silver works except in accordance with the provisions of rules made under section 6 regulating such issue, or, until such rules are made, in accordance with the general or special orders of the Local Government. Issue of silver from silver works.

(2) Whoever

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Price 1 anna or 1½d.]

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(2) Whoever contravenes any such rule or order shall be punishable with fine which may extend to one thousand rupees or to a sum double the amount of the duty on any silver issued in contravention of such rule or order, whichever is greater.

Application of the provisions of Act VIII of 1878 to the excise duty on silver.

5. The Governor General in Council may, by notification in the Gazette of India, declare that any of the provisions of the Sea Customs Act, 1878, relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and the procedure relating to offences and appeals shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on silver imposed by section 3.

VIII of 1878.

Power to make rules.

6. (1) The Governor General in Council may, by notification in the Gazette of India, make rules—

- (a) imposing on owners of silver works the duty of furnishing returns and keeping records and books, prescribing the form of such returns, records and books and the particulars to be contained therein, and the manner in which the same are to be verified, and all such other conditions thereof as may be necessary;
- (b) providing for the regulation of the issue of silver out of the premises of silver works;
- (c) providing for the assessment of the duty, the issue of notices requiring payment, the authority to whom the duty shall be payable, and for the recovery of arrears;
- (d) providing for the inspection of silver works; and
- (e) generally, for carrying into effect the provisions of this Act.

(2) Such rules may provide that any breach thereof shall be punishable with fine which may extend to five hundred rupees:

Provided that the breach of any rule made under clause (b) of sub-section (1) shall be punishable with the penalty prescribed in sub-section (2) of section 4.