

# ACT No. XIV OF 1935.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 2nd  
November, 1935.)

## **An Act to provide for the creation of a fund for the promotion of the cultivation, manufacture and sale of Indian coffee.**

**W**HEREAS it is expedient to provide for the creation of a fund to be expended by a Committee specially constituted in this behalf for the promotion of the cultivation, manufacture and sale of Indian coffee; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Coffee Cess Act, Short title and extent.  
1935.

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

2. In this Act, unless there is anything repugnant in the Definitions.  
subject or context,—

(1) "coffee cess" means the customs-duty imposed by section 3 and leviable under the Sea Customs Act, 1878, or under the Land Customs Act, 1924, as the case may be;

(2) "Collector" means a Customs-collector as defined in clause (c) of section 3 of the Sea Customs Act, 1878, or a Collector of Land Customs as defined in clause (c) of section 2 of the Land Customs Act, 1924, as the case may be; and

(3) "Committee" means the Indian Coffee Cess Committee constituted under section 4.

3. A customs-duty shall be levied on all coffee produced in Imposition of coffee cess.  
India and taken by sea or by land to any place beyond the limits of British India or to Burma at the rate of one rupee per hundredweight or at such lower rate as the Governor General in Council may, on the recommendation of the Committee, by notification in the Gazette of India provide.

4. (1) The

*Price anna 1 or 1½d.*

Constitution  
of Indian  
Coffee Cess  
Committee.

4. (1) The Governor General in Council shall constitute a Committee consisting of the following members to receive and expend the proceeds of the coffee cess, namely:—

- (i) five persons representing respectively the agricultural departments of the Local Governments of Madras and Coorg and of the Governments of the States of Mysore, Travancore and Cochin, nominated, respectively, by those Governments;
- (ii) eleven persons representing the coffee growing industry, namely:—
  - (a) three persons nominated by the Government of the Mysore State;
  - (b) two persons nominated by the Local Governments of Madras and Coorg, respectively;
  - (c) three persons nominated by the United Planters' Association of Southern India; and
  - (d) three persons nominated by the Coffee Growers' Association;
- (iii) three persons representing trade interests nominated by the Governor General in Council; and
- (iv) one person representing the Imperial Council of Agricultural Research nominated by the Governor General in Council.

(2) The Governor General in Council shall publish in the Gazette of India the names of all members of the Committee.

Vacancies.

5. (1) If any authority or body fails to make within a reasonable time any nomination which it is entitled to make under section 4, the Governor General in Council may himself nominate a member to fill the vacancy.

(2) Where a member of the Committee dies, resigns, ceases to reside in India or becomes incapable of acting, the Governor General in Council may, on the recommendation of the authority or body which is entitled to make the first nomination under section 4, or, where such recommendation is not made within a reasonable time, then on his own initiative, nominate a person to fill the vacancy.

(3) No act done by the Committee shall be questioned on the ground merely of the existence of any vacancy in, or any defect in, the constitution of the Committee.

Incorporation  
of the  
Committee

6. The Committee so constituted shall be a body corporate by the name of the Indian Coffee Cess Committee, having perpetual succession and a common seal, with power to acquire and hold property, both movable and immovable, and to contract and shall by the said name sue and be sued.

7. The

7. The Committee shall elect a chairman from amongst its members, and may appoint such sub-committees and executive officers as may be necessary for the efficient performance of the duties imposed upon it by this Act. Chairman, sub-committees and executive officers.

8. (1) On the last day of each month, or as soon thereafter as may be convenient, the Collector shall pay to the Committee the proceeds of the coffee cess recovered during that month, after deduction of the expenses, if any, for collection and recovery. Application of proceeds of coffee cess.

(2) The said proceeds and any other monies received by the Committee in this behalf shall be applied to meeting the expenses of the Committee and the cost of such measures as it may consider advisable to undertake for promoting the sale and increasing the consumption in India and elsewhere of coffee produced in India and also for promoting agricultural and technological research in the interest of the coffee industry in India.

v of 1924.

9. The Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, may make rules providing, on such conditions as may be specified in the rules, for— Refund of and exemption from coffee cess.

(a) the refund of the coffee cess levied where coffee is exported by land and subsequently imported into India; and

(b) the export by land, without payment of the coffee cess, of coffee which is subsequently to be imported into India.

10. (1) The Committee shall keep accounts of all monies received and expended under section 8. Keeping and auditing of accounts.

(2) Such accounts shall be examined and audited annually by auditors appointed in this behalf by the Governor General in Council; and such auditors shall have power to disallow any item which has, in their opinion, been expended otherwise than in pursuance of the purposes of this Act.

(3) If any item is disallowed, an appeal shall lie to the Governor General in Council, whose decision shall be final.

11. The Governor General in Council may, by notification in the Gazette of India, declare that, with effect from such date as may be specified in the notification, the Committee shall be dissolved, and on the making of such declaration all funds and other property vested in the Committee shall vest in His Majesty and this Act shall be deemed to have been repealed. Dissolution of Committee.

12. (1) The Governor General in Council may, after consulting the Committee, by notification in the Gazette of India, make rules to carry out the purposes of this Act. Rules.

(2) In

*Indian Coffee Cess.* [ACT XIV OF 1935.]

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) the term of office of the members of the Committee and the circumstances in which, and the authority by which, members may be removed;
- (b) the conduct of business by the Committee and the number of members which shall form a quorum at meetings;
- (c) the maintenance by the Committee of a record of all business transacted and the submission of copies thereof to the Governor General in Council;
- (d) the preparation of annual estimates of receipts and expenditure; and
- (e) the form of accounts to be kept and the publication of an abstract of such accounts with the report of the auditor thereon.

Bye-laws.

13. The Committee may, with the previous sanction of the Governor General in Council, make bye-laws consistent with this Act and with the rules made thereunder to provide for all or any of the following matters, namely:—

- (a) the procedure to be followed at meetings of the Committee;
- (b) the travelling allowances of members of the Committee;
- (c) the appointment, promotion and dismissal of officers and servants of the Committee, and the creation and abolition of appointments of such officers and servants;
- (d) the grant of pay and leave to such officers and servants; and
- (e) any other matter in respect of which bye-laws may be made under this Act or rules made thereunder.