

Rep. by Act 52 of 1964, s. 2 of Sch. I (w.e.f. 29.12.64)

THE RUBBER (AMENDMENT) ACT, 1960

NO. 21 OF 1960

[20th August, 1960]

An Act further to amend the Rubber Act, 1947.

BE it enacted by Parliament in the Eleventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Rubber (Amendment) Act, 1960. Short title
and com-
mencement.

(2) It shall come into force on such¹ date as the Central Government may, by notification in the Official Gazette, appoint.

24 of 1947. 2. For section 12 of the Rubber Act, 1947 (hereinafter referred to as the principal Act), the following section shall be substituted, namely:— Substitution
of new sec-
tion for sec-
tion 12.

“12. (1) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be levied as a cess for the purposes of this Act, a duty of excise on all rubber produced in India at such rate, not exceeding fifty naye paise per kilogram of rubber so produced, as the Central Government may fix. Imposition
of new rub-
ber cess.

(2) The duty of excise levied under sub-section (1) shall be collected by the Board in accordance with rules made in this behalf either from the owner of the estate on which the rubber is produced or from the manufacturer by whom such rubber is used.

(3) The owner or, as the case may be, the manufacturer shall pay to the Board the amount of the duty within one month from the date on which he receives a notice of demand therefor from the Board and, if he fails to do so, the duty may be recovered from the owner or the manufacturer, as the case may be, as an arrear of land revenue.

¹1st November, 1960, vide S.O. 2602, dt. 24-10-1960, Gazette of India, Pt. II, sec. 3(ii), p. 3163,

(4) For the purpose of enabling the Board to assess the amount of the duty of excise levied under this section—

(a) the Board shall, by notification in the Official Gazette, fix a period in respect of which assessments shall be made; and

(b) without prejudice to the provisions of section 20, every owner and every manufacturer shall furnish to the Board a return not later than fifteen days after the expiry of the period to which the return relates, stating,—

(i) in the case of an owner, the total quantity of rubber produced on the estate in each such period:

Provided that in respect of an estate situated only partly in India, the owner shall in the said return show separately the quantity of rubber produced within and outside India;

(ii) in the case of a manufacturer, the total quantity of rubber used by him in such period out of the rubber produced in India.

(5) If any owner or manufacturer fails to furnish, within the time prescribed, the return referred to in sub-section (4) or furnishes a return which the Board has reason to believe is incorrect or defective, the Board may assess the amount of the duty of excise in such manner as may be prescribed.

(6) Any person aggrieved by an assessment made under this section may, within three months of the service of the notice under sub-section (3), apply to the District Judge for the cancellation or modification of the assessment, and the District Judge shall, after giving the Board an opportunity of being heard, pass such order (which shall be final) as he thinks proper.

(7) The proceeds of the duty of excise collected under this section reduced by the cost of collection as determined by the Central Government shall first be credited to the Consolidated Fund of India, and then be paid by the Central Government to the Board for being utilised for the purposes of this Act, if Parliament by appropriation made by law in this behalf so provides."

3. In section 25 of the principal Act,—

Amendment
of section 25.

(i) in sub-section (2), after clause (xx), the following clause shall be inserted, namely:—

“(xxa) the cases and circumstances in which the duty of excise under section 12 shall be payable by the owner and the manufacturers respectively, the manner in which the duty may be assessed, paid or collected, the regulation of the production, manufacture, transport or sale of rubber in so far as such regulation is necessary for the proper levy, payment or collection of the duty;”;

(ii) for sub-section (3), the following sub-section shall be substituted, namely:—

“(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 successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, 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.”.