

¹THE SUGAR CESS RULES, 1982

In exercise of the powers conferred by Section 5 and Section 19 of the Central Government (3 of 1982), the Central Government hereby makes the following Rules, 1982.

1. Short title and commencement.—(1) These Rules may be called the Sugar Cess Rules, 1982.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.—In these rules, unless the context otherwise requires, the following definitions shall apply:

- (a) "Accounts Officer" means the Chief Controller of Accounts of Excise and Customs, New Delhi or the Paymaster-in-Chief functioning under him and attached to the Collector of Excise as the case may be;
- (b) "Act" means the Sugar Cess Act, 1982 (3 of 1982);
- (c) "Central Government" means the Government of India, New Delhi;
- (d) "Financial year" means the year commencing on the 1st April and ending on the 31st March next;
- (e) "Form" means a Form annexed to these rules;
- (f) "Sugar year" means the year commencing on the 1st October and ending on the 30th September next;
- (g) The words and expressions used and not defined in these rules shall have the meanings respectively assigned to them in the Act.

3. Manner of accounting.—The proceedings of the Cess shall be credited to the Consolidated Fund of India under the Minor Head "Cess on Sugarcane" and sub-major Head "D-Cess on Commodities" under Major Head "Duties on Sugarcane".

4. Reports and returns, etc.—(1) Every occupier of a sugarcane plantation shall submit to the Central Government information—

pertains. Returns for the month of June, 1982 and onward the month during which these rules are published shall be filed by the seventh of the month following the date of publication.

- (b) in Form II for the sugar year 1981-82, by the seventh month following the month in which the entire released sugar to Indian Sugar Standard grades, produced in that sugar year, is despatched/delivered; and
- (c) in Form III for each sugar year subsequent to 1981-82; by the seventh month following the month in which the entire released sugar to Indian Sugar Standards grades, produced during that sugar year, is despatched/delivered.

(2) Every occupier shall furnish such statistical and other information to the Government as may be required by such Government from time to time for the purposes of the Act.

5. Maintenance of Accounts.—The Accounts Officer shall maintain the accounts of the cess in the manner these are maintained for the duty of excise.

6. Rendering of Accounts.—The Accounts Officer shall furnish the Accounts to the Government by the twenty-fifth of the following month information obtained at the end of the preceding month.