

The Beedi Workers Welfare Cess Act, 1976

(Act No. 56 of 1976)

[7th April, 1976]

As modified update 2004

An Act to provide, for the levy and collection by way of cess, a duty of excise on manufactured beedis.

BE it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows: -

1. Short title, extent and commencement.:- (1) This Act may be called the Beedi Workers Welfare Cess Act, 1976.

(2) It extends to the whole of India.

(3) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint. -

2. Definitions.:- In this Act, unless the context otherwise requires,-

(a) "Fund" means the Beedi Workers Welfare Fund formed under section 3 of the Beedi Workers Welfare Fund Act, 1976;

(b) "prescribed" means prescribed by rules made under this Act;

(c) words and expressions used but not defined in this Act and defined in the Central Excise and Salt Act, 1944 (1 of 1944), shall have the meanings respectively assigned to them in that Act.

3. Levy and collection of cess on manufactured beedis.:- (1) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be levied and collected by way of cess for the purposes of the Beedi Workers Welfare Fund Act, 1976 (62 of 1976), a duty of excise on manufactured beedis at such rate which shall not be less than fifty paise or more than five rupees per thousand manufactured beedis, as the Central Government may, from time to time, fix by notification in the Official Gazette.

(2) The duty of excise levied under sub-section (1) shall be in addition to any cess or duty leviable on manufactured beedis (whether spelt as such or as *biris* or in any other manner) under any law for the time being in force.]

3A. Application of Act 1 of 1944 to cess.:- The provisions of the Central Excises and Salt Act, 1944 or the rules thereunder, including those relating to refunds and exemption from duty, as in force from time to time, shall so far as may be, apply in relation to the levy, collection and

refund of, or exemption from, cess under this Act, as they apply in relation to the levy, collection and refund of, or exemption from, duties of excise in respect of manufactured bidis under that Act.

4. Crediting of proceeds of duty to the Consolidated Fund of India.:- The proceeds of the duty of excise levied under sub-section (1) of section 3 shall be credited to the Consolidated Fund of India.

5. Power to call for information.:- The Central Government or any other authority specified by it in this behalf may require any person to furnish, for the purposes of this Act, such statistical and any other information as it may think fit.

6. Protection of action taken in good faith.:- No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer or other employee of the Central Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

7. Power to make rules.:- (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for -

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** Cl.(a) in sub-sec.(2) omitted by Act No. 47 of 1981, Sec.6 (w.e.f. 1.1.1982)*

(b) the furnishing to the Central Government or any other authority specified by it in this behalf by any person of such statistical and any other information as it may be required to be furnished under section 5;

(c) any other matter which has to be or may be prescribed or provided for, by rules under this Act.

(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 or more successive sessions and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, 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.

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