

BOMBAY ACT No. LXXXII OF 1948.¹

[THE BOMBAY SUGARCANE CESS ACT, 1948.]

[17th February 1949]

Adapted and modified by the Adaptation of Laws Order, 1950.

Amended by Bom. 56 of 1950.

Amended by Bom. 61 of 1950.

Adapted and modified by the Bombay Adaptation of Laws (State and Concurrent Subjects) Order, 1956.

Amended by Bom. 5 of 1957.

An Act to levy cess and to establish a fund for the purposes of the development and improvement of the cultivation, growth and marketing of sugarcane and other irrigated crops, for the development of sugar industry and for the improvement and development of agriculture in general.

WHEREAS it is expedient to provide for the levy of a cess and establishment of a fund for the development and improvement of the cultivation, growth and marketing of sugarcane and other irrigated crops and for the development of sugar industry and for the improvement and development of agriculture in general in the ²[State] of Bombay; and for certain other purposes hereinafter specified; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Bombay Sugarcane Cess Act, 1948.

(2) It extends to the ³[pre-Reorganisation State] of Bombay excluding the transferred territories.]

Short title,
extent and
commence-
ment.

(3) It shall come into force on such date as the ⁴[State] Government may, by notification in the *Official Gazette*, appoint.

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

(1) "factory" means any premises including the precincts thereof, wherein twenty or more workers are working or were working on any day of the preceding twelve months and in any part of which any manufacturing process connected with the production of sugar by means of vacuum pans is being carried on, or is ordinarily carried on, with the aid of power;

(2) "local area" means any area comprised in such factories as may be specified in the notification under section 3;

(3) "notified factory" means a factory specified in the notification under section 3;

(4) "Occupier" means the person who has ultimate control over the affairs of a notified factory: Provided that where the affairs of such factory are entrusted to a managing agent, such agent shall be deemed to be the occupier;

⁴[(5) "ton" means a ton of 2,240 pounds (avoirdupois);]

(6) "prescribed" means prescribed by rules made under this Act.

¹ For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1948, Part V, page 567.

² This word was substituted for the word "Province" by the Adaptation of Laws Order, 1950.

³ These words were substituted for the word "whole of the State of Bombay" by the Bombay Adaptation Laws (State and Concurrent Subjects) Order, 1956.

⁴ This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

⁵ Clause (5) was substituted for the original by Bom. 61 of 1950, s. 2.

CHAPTER II.

LEVY AND COLLECTION OF CESS.

- Local area.** 3. The ¹[State] Government may by notification in the *Official Gazette*, specify any factory the area comprised in which shall be a local area for the purposes of this Act.
- Imposition of cess.** 4. A cess at such rate not exceeding ²[ten rupees per ton] as may be specified by the ¹[State] Government in a notification in the *Official Gazette* shall be levied on the entry of sugarcane into a local area for consumption or use therein :
- ³[Provided that for the purpose of levying the cess, there shall be deducted from the gross weight of sugarcane entering into the local area during any month for consumption or use, such proportion thereof as may be prescribed representing the average weight of the tops of the sugarcane plant consisting of pith devoid of any sugar content and leaves and other trash usually present in the sugarcane and the cess shall be levied only on the remaining weight of the sugarcane after such deduction has been made].
- Licence for consuming or using sugarcane in notified factory.** 5. (1) After such date as the ¹[State] Government may, by notification in the *Official Gazette*, specify, no sugarcane shall be consumed or used in a notified factory unless the occupier thereof has obtained a licence authorising him to do so.
- (2) An application for such licence shall be accompanied by such fee and shall be made to such authority and in such manner as may be prescribed.
- (3) On receipt of such application and after due verification by the authority concerned, a licence shall be granted :
- Provided that the authority concerned may refuse to grant a licence to any occupier, if he has already cancelled, or refused to renew a licence previously granted to such occupier.
- (4) A licence granted under this section shall be subject to such conditions as may be prescribed and shall be valid till the 30th June next following and shall be renewable in the prescribed manner.
- (5) If the occupier commits any breach of the conditions of this licence, the prescribed authority may, with the prior approval of the ¹[State] Government, cancel or refuse to renew his licence.
- Returns.** 6. (1) Every occupier shall furnish to the prescribed authority, before the seventh day of each month, a return stating the total quantity in ⁴[tons] of sugarcane ⁵[which entered into the local area comprised in his factory for consumption or use therein] during the preceding month, together with such further information in regard thereto as may be prescribed.
- (2) Every such return shall be made in such form and shall be verified in such manner as may be prescribed.
- Collection of cess.** 7. (1) On receiving any return under section 6, the prescribed authority shall assess the cess payable in respect of the period to which the return relates and if the amount has not already been paid shall cause a notice to be served upon the occupier requiring him to make payment of the amount assessed within ten days of the service of the notice.

¹ This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

² These words were substituted for the words "six annas per maund" by Bom. 61 of 1950, s. 3.

³ This proviso was added by Bom. 61 of 1950, s. 3.

⁴ This word was substituted for the word "maunds", *ibid*, s. 4.

⁵ These words were substituted for the words "consumed or used by his factory", *ibid*.

(2) If the occupier fails to furnish in due time the return referred to in section 6 or furnishes a return which in the opinion of the prescribed authority is incorrect or defective, the prescribed authority shall assess the amount payable by him in such manner as may be prescribed and the provisions of sub-section (1) shall apply as if such assessment has been made on the basis of a return furnished by the owner :

Provided that in the case of a return which he has reason to believe is incorrect or defective, the prescribed authority shall not assess at an amount higher than that at which it is assessable on the basis of the return without giving to the occupier a reasonable opportunity of proving the correctness or completeness of the return.

(3) A notice under sub-section (1) may be served on the occupier either by post or by delivering it or tendering it to the occupier or his agent at the factory.

8. (1) An assessment made in accordance with the provisions of section 7 shall not be questioned in any court. Finality of assessment and recovery of unpaid cess.

(2) Any occupier aggrieved by an assessment made under section 7 may, within three months of service of the notice referred to in sub-section (1) of that section, apply to the prescribed appellate authority for the cancellation or modification of the assessment and, on such application, the prescribed appellate authority may cancel or modify the assessment and order the refund to such occupier of the whole or part, as the case may be, of any amount paid thereunder.

(3) Any amount recoverable under section 7 may be recovered as and arrear of land revenue.

CHAPTER III.

MISCELLANEOUS.

9. (1) The prescribed authority shall have free access at all reasonable times during working hours to any notified factory or to any part thereof. Power to inspect factories and take copies of records and accounts.

(2) Such authority may at any time with or without notice to the occupier, examine the working records and accounts of any notified factory and take copies of or extracts from all or any of the said records or accounts for purposes of testing the accuracy of any return or of informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder.

(3) Where the prescribed authority proposes to examine under sub-section (2) any record or account containing the description or formulae of any trade process, the owner of the notified factory may give to the said authority, for transmission to the [State] Government, a written notice of objection and thereupon the said authority shall seal up the record or account pending the orders of the [State] Government.

10. (1) All such copies and extracts and all information acquired by the prescribed authority from an inspection of any notified factory or any part thereof or from any return submitted under this Act shall be treated as confidential. Information acquired to be confidential.

¹ This word was substituted for the word " Provincial " by the Adaptation of Laws Order, 1950.

(2) If, save as provided in sub-section (3) the prescribed authority discloses to any person any such information as aforesaid without the previous sanction of the ¹[State] Government he shall, on conviction, be punished with imprisonment which may extend to six months or with fine or with both.

(3) Nothing in this section shall apply to the disclosure of such information in respect of the making of a false return under this Act.

²[11. ³(1) The proceeds of the cess and fees recovered under this Act shall first be credited to the Consolidated Fund of the State and shall after deduction of the expenses of collection and recovery be shown into and transferred to a separate fund called the Bombay Sugarcane Cess Fund.]

(2) The Fund shall be expended in such manner and under such conditions as may be prescribed for the purposes of the development and improvement of cultivation, growth and marketing of sugarcane and other irrigated crops, for the development of sugar industry and for the improvement and development of agriculture in general in the ⁴[pre-Reorganisation State of Bombay, excluding the transferred territories.]

⁵(3) Any amount transferred to the Bombay Sugarcane Cess Fund in accordance with the provisions of sub-section (1) shall be charged on the Consolidated Fund of the State.]

Penalty. 12. If the occupier consumes or uses sugarcane in a notified factory without obtaining a licence under section 5, he shall, on conviction, be punished with fine which may extend to one thousand rupees.

Determination of occupier for the purpose of Act. 13. (1) Where the occupier is a firm or other association of individuals, any of the individual partners or members thereof shall be responsible for the observance of the provisions of this Act and may be prosecuted and punished under this Act for any offence for which the occupier is punishable :

Provided that the firm or association may give notice to the prescribed authority that it has nominated one of its members who is resident in the ⁶[State] to be occupier for the purposes of this Act and such individual shall so long as he is so resident be deemed to be the occupier for the purposes of this Act until further notice cancelling the nomination is received by the prescribed authority or until he ceases to be the partner or member of the firm or association.

(2) Where the occupier is a company, any one of the directors thereof, or in the case of a private company, any one of the share-holders thereof may be prosecuted and punished under this Act for any offence for which the occupier is punishable :

Provided that the company may give notice to the prescribed authority that it has nominated a director or, in the case of a private company, a shareholder who is resident in either case in the ⁶[State], to be the occupier for the purposes of this Act and such director or shareholder shall, so long as he is so resident, be deemed to be the occupier for the purposes of this Act, until further notice cancelling the nomination is received by the prescribed authority or until he ceases to be a director or shareholder.

¹ This word was substituted for the word " Provincial " by the Adaptation of Laws Order, 1950.

² Section 11 was substituted for the original by Bom. 56 of 1950, s. 4.

³ This sub-section was substituted for the original by Bom. 5 of 1957, s. 2, schedule. This substitution shall be deemed to be with effect from 1st November 1956. (See s. 2 of Bom. 5 of 1957.)

⁴ These words were substituted for the words " State of Bombay " by the Bombay Adaptation of Laws (State and Concurrent Subjects) Order, 1956.

⁵ This sub-section was substituted for the original by Bom. 5 of 1957, s. 2.

⁶ This word was substituted for the word " Province " by the Adaptation of Laws Order, 1950.

14. (1) The ¹[State] Government may make rules for the purpose of carrying ^{Power to} into effect all or any of the provisions of this Act. ^{make rules.}

(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 :—

²[(i-a) the proportion of the gross weight of sugarcane for the purposes of deduction under the proviso to section 4 ;]

(a) the manner in which and the authority to which application for licence shall be made and the fee with which it shall be accompanied under section 5 ;

(b) the conditions subject to which a licence shall be granted under section 5 and the manner in which it shall be renewable ;

(c) the further information to be furnished under section 6, the authority to which and the form in which such returns shall be furnished and the manner in which such returns shall be verified ;

(d) the manner in which the amount payable under section 7 shall be assessed ;

(e) the appellate authority to whom an application for cancellation or modification of assessment shall be made under section 8 ;

(f) the authority which can inspect notified factories ;

(g) the manner in which and the conditions subject to which the accumulations in the ³[Bombay Sugarcane Cess Fund] shall be expended ;

(h) the authority to whom notice is to be given under section 13 ; and

(i) any other matter which is to be or may be prescribed.

(3) In making any rule under sub-sections (1) and (2), the ¹[State] Government may provide that a breach of the rule shall, where no penalty is provided by this Act, be punishable with fine not exceeding one thousand rupees.

(4) Rules made under this section shall be subject to the condition of previous publication,

*CHAPTER IV.

TRANSITIONAL PROVISIONS.

[Deleted by Bom. 61 of 1950, s. 6.]

¹ This word was substituted for the word " Provincial " by the Adaptation of Laws Order, 1950.

² Clause (i-a) was inserted by Bom. 61 of 1950, s. 5.

³ These words were substituted for the words " Provincial Sugar-Cane cess Fund " by the Bombay Adaptation of Laws (State and Concurrent Subjects) Order, 1956.

* Section 6 of Bom. 61 of 1950 reads as follows :—

6. Chapter IV of the said Act shall be deleted :

Provided that the deletion of the said Chapter shall not affect any obligation or liability already accrued or incurred or any proceeding or remedy in respect of such obligation or liability or anything done or suffered to be done under the said Chapter before the Bombay Sugarcane Cess (Amendment) Act, 1950, comes into force.

Deletion of Chapter IV of Bom. LXXXII of 1948.

THE BOMBAY SUGARCANE CESS ACT, 1948 (BOM. LXXXII OF 1948).

The Bombay Sugarcane Cess Rules, 1949.

S. 14
Bombay
Sugarcane
Cess Rules,
1949.

G. N., F. D., No. 7403/33-S.T. (1), dated 1st March 1949 (B. G., Pt. IV-B, p. 357).

Amended by G. N., F. D., No. 7403/33-S.T., dated 7th November 1949.

Amended by G. N., F. D., No. 7403/33-S.T., dated 17th November 1949.

In exercise of the powers conferred by section 14 of the Bombay Sugarcane Cess Act, 1948 (Bom. LXXXII of 1948), the Government of Bombay is pleased to make the following rules :—

CHAPTER I.

Short title and Definitions.

1. These rules may be called the Bombay Sugarcane Cess Rules, 1949.
2. In these rules, unless there is anything repugnant in the subject or context,—
 - (a) " Act " means the Bombay Sugarcane Cess Act, 1948 ;
 - (b) " Section " means a section of the Act ;
 - (c) " Form " means a form appended to these rules ;
 - (d) " Government treasury " means in Greater Bombay, the Reserve Bank of India, Bombay, and in other places the treasury or sub-treasury of the District or taluka.

CHAPTER II.

Sugarcane Cess Authorities.

3. The State Government may for carrying out the purposes of the Act appoint—
 - (a) a Chief Sugarcane Cess Officer ;
 - (b) Supervising Sugarcane Cess Officers ;
 - (c) Sugarcane Cess Officers ; and
 - (d) Inspectors,
 with jurisdiction over specified areas.

CHAPTER III.

Procedure regarding licence.

4. An application for obtaining a licence shall be made by an occupier of a notified factory to the Chief Sugarcane Cess Officer in Form I within a period of 30 days from the date on which a notification in respect of such factory has been issued under section 3. Such application shall be accompanied by a fee of rupees five.

5. The Chief Sugarcane Cess Officer shall, if satisfied that the application is in order, issue the licence in Form II. Such licence shall provide that the occupier shall comply from time to time with the provisions of the Act and the Rules made thereunder and such special conditions, if any, as are specified therein.

6. An application for renewal of a licence shall be made in Form III before the 1st day of June of every year commencing from 1950 to the Chief Sugarcane Cess Officer and shall be accompanied by the original licence and a fee of rupee one. The Chief Sugarcane Cess Officer shall, subject to the provisions of sub-section (5) of section 5, renew the licence for a further period of one year, and may insert such further conditions therein as may be prescribed by the State Government.

CHAPTER IV.

Procedure regarding assessment and collection of cess.

7. Every occupier shall maintain or cause to be maintained a correct account in Form IV of the sugarcane daily entering into the local area comprised in the notified factory.

8. A return under section 6 shall be in Form V and shall be furnished to the Sugarcane Cess Officer having jurisdiction in the area in which the notified factory is situated. The return shall be signed by the occupier or such officer of the factory as the occupier may, by notice to the Sugarcane Cess Officer, nominate for this purpose. It shall contain a correct statement of the quantities of sugarcane entering the local area and used or consumed therein, sugar produced in and leaving the local area, and the stocks of sugarcane and sugar held at the beginning and close of the month ; and it shall be authenticated by the person signing it as being true to the best of his knowledge and belief.

9. (1) The amount of cess payable by the occupier shall be paid each month either to the Chief Sugarcane Cess Officer or into a Government Treasury outside Greater Bombay.

(2) If the amount is paid to the Chief Sugarcane Cess Officer, it shall be paid within twenty-five days from the close of the month by a cheque drawn in favour of "The Reserve Bank of India on account of sugarcane cess" on a bank which has a clearing account with the Reserve Bank of India, and such cheque shall be accompanied by a pay-in slip in Form V-A duly filled in.

(3) If the amount of cess is paid into a Government treasury outside Greater Bombay, the occupier or officer of the factory nominated by him under rule 8 shall furnish the Sugarcane Cess Officer with the receipted treasury chalan showing such payment within thirty days from the close of the month.

10. (1) When proceeding under sub-section (2) of section 7, the Sugarcane Cess Officer shall serve on the occupier a notice in Form VI requiring him on a date not less than ten days from the date of issue of the notice and at a place specified therein either to attend in person or by an agent authorised in writing and to produce or to cause to be produced the account in Form IV and such other documents as may be specified in the notice and any other evidence on which such occupier may rely in support of such returns, if any, as he may have furnished and to furnish such information relating to the working of the notified factory as may be specified in the notice. On the day specified in the notice or as soon

afterwards as may be, the Sugarcane Cess Officer shall, after examining the accounts and documents produced and the information furnished and hearing such evidence as the occupier may bring and such other evidence as the Sugarcane Cess Officer may require on specified points, assess the amount of cess due from the occupier.

(2) If an occupier fails to comply with the terms of a notice issued under sub-rule (1), the Sugarcane Cess Officer shall assess to the best of his judgment the amount of cess due from such occupier.

11. (1) When the amount of cess due from any occupier in respect of any period has been assessed, the Sugarcane Cess Officer shall issue a notice to such occupier in Form VII for the payment of the amount assessed or such part thereof as remains unpaid.

(2) Within ten days of the service of such notice the occupier shall pay the amount specified therein by cheque to the Chief Sugarcane Cess Officer in the manner specified in sub-rule (2) of rule 9 or into a Government treasury outside Greater Bombay ; and if the amount is paid into a Government Treasury the occupier shall by such date as may be specified in the notice, furnish the Sugarcane Cess Officer with the receipted treasury chalan showing such payment.

(3) If the amount already paid as cess in respect of any month exceeds the amount assessed under section 7 or in an appeal, if any, under section 8 the Sugarcane Cess Officer shall issue in favour of the occupier an order on the Treasury Officer for refund of the excess amount to the occupier.

(4) A notice under sub-section (1) of section 7 may be served on the occupier either by post or by delivering it or tendering it to the occupier or his agent at the notified factory.

12. If after the period allowed under rule 11, the amount of cess assessed or any part thereof remains unpaid, the Sugarcane Cess Officer shall apply to the Collector of the area in which the notified factory is situated or where the occupier resides or owns any property, for the recovery of the amount remaining unpaid as an arrear of land revenue and the Collector shall report to the Sugarcane Cess Officer by the 10th of each month, the amount of cess recovered by him.

13. The provisions of this chapter shall, as far as may be, apply to the levy of cess under section 15 and returns to be furnished under section 16.

CHAPTER V.

Procedure regarding inspection.

14. (1) An officer appointed under rule 3 shall have the powers conferred by section 9 in respect of a notified factory in his jurisdiction, provided that an Inspector shall not exercise such powers unless he possesses a specific warrant in Form VIII from the Sugarcane Cess Officer to whom he is subordinate authorising him so to do.

(2) An Officer appointed under rule 3 other than an Inspector may within the limits of his jurisdiction—

(a) enter any place which is or which he has reason to believe is used or to be used as a factory for inspection and examine any records, and accounts maintained, in so far as they are relevant to the purposes of the Act ;

(b) record statement of any person whom he may deem necessary to examine for the proper discharge of his duties ;

(c) call upon the occupier to furnish within such time as may be specified any information relating to the use or consumption of sugarcane in such factory and such other information as may be necessary for carrying out the purposes of the Act ;

(d) exercise such other powers as may be reasonably necessary for carrying out the purposes of the Act and of the rules made thereunder.

15. Unless an authority specified in rule 14 deems it necessary to make a surprise visit, he shall give reasonable notice in writing to an occupier of his intention to enter the notified factory for inspection and to examine the records and accounts in so far as they are relevant to the purposes of the Act ; and such authority shall in fixing the date and time for this purpose, as far as possible, have due regard to the convenience of the occupier.

CHAPTER VI.

Procedure regarding appeal.

16. The Chief Sugarcane Cess Officer shall be the appellate authority for the purpose of section 8.

17. (1) Every appeal shall—

(a) be in writing and bear a court fee stamp of rupee one ;

(b) specify the name and address of the appellant ;

(c) specify the date of the order appealed against ;

(d) contain a clear statement of the facts ;

(e) state precisely the relief prayed for, and

(f) be signed and verified by the appellant or an agent duly authorised in writing in this behalf by the appellant in the following form, namely :—

“ I.....the appellant named in the above memorandum of appeal do hereby declare that what is stated therein is true to the best of my knowledge and belief.

.....
(Signature).”

(2) The memorandum of appeal shall be accompanied by the order appealed against in original or a certified copy thereof, and a certificate from the Sugarcane Cess Officer that the amount of cess assessed has been duly paid up, unless the omission to produce such order or copy or certificate is explained at the time of the presentation of the appeal to the satisfaction of the appellate authority.

(3) The memorandum of appeal shall either be presented to the appellate authority by the appellant or his agent or sent to him by registered post.

18. (1) If the memorandum of appeal does not comply with all the requirements of rule 17, the appeal may be summarily rejected :

Provided that no appeal shall be summarily rejected under this sub-rule unless the appellant is given such opportunity as the appellate authority thinks fit to amend such memorandum, so as to comply with the requirements of rule 17.

(2) An appeal may also be summarily rejected on any other grounds which should be recorded in writing by the appellate authority :

Provided that before an order summarily rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.

19. If the appellate authority does not reject the appeal summarily, it shall fix a date for hearing the appellant or his agent.

20. A copy of the order passed in appeal shall be sent to the Officer whose order forms the subject matter of the appeal proceedings.

CHAPTER VII.

Miscellaneous.

21. A notice under section 13 shall be given by a firm, association or company to the Chief Sugarcane Cess Officer by a letter in duplicate signed by a partner, member, director or shareholder authorised by it, as the case may be. The Chief Sugarcane Cess Officer shall send one copy of the letter to the Sugarcane Cess Officer having jurisdiction. If a person so nominated ceases to reside in the State of Bombay, or ceases to be a partner, member, director or shareholder of the firm, association or company, as the case may be, the firm, association or company shall give intimation of such fact to the Chief Sugarcane Cess Officer within fifteen days by a letter in duplicate signed as aforesaid.

22. (1) A notice under the Act or these rules may be served by any of the following methods :—

- (i) by delivering it or tendering it to the occupier or his agent at the factory, or
- (ii) by post :

Provided that if upon an attempt having been made to serve any such notice by any of the abovementioned methods, the authority concerned is satisfied that the party concerned is evading the service of notice or that for any other reason, the notice cannot be served by any of the abovementioned methods, the said authority shall cause such notice to be served by affixing a copy thereof at some conspicuous place in the factory or at the office address or residence of the party concerned, as far as may be known or ascertained, and such service shall be as effectual as if it had been made on the party concerned personally.

(2) When the officer serving a notice delivers or tenders a copy of the notice to the party concerned personally or to his agent he shall require the signature of the person to whom the copy is so delivered or tendered as acknowledgment of service endorsed on the original notice. When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1) the officer serving it shall return the original to the authority which issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the building in which the party's office or residence is located was identified, and in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identifying the party's office or residence, to his report.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing, preparing and posting by registered post, the notice and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The authority at whose instance the notice was issued shall, if he is satisfied from the report of the messenger or the postal acknowledgment or by taking such evidence as he deems proper that the notice has been served in accordance with this rule, record an order to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect direct the issue of a fresh notice.

23. Any person who contravenes any provision of rule 7, 8 or 9, or fails to comply with any requirement under rule 10 or 14 (2) shall be punishable with fine which may extend to one thousand rupees.

FORM I.

(Rule 4.)

Form of application for licence for use and consumption of sugarcane in a notified factory.

To
The Chief Sugarcane Cess Officer, Bombay State.

I.....

member
director of the firm or association
shareholder company known as.....

..... who am
..... which is the occupier of the notified factory known as

..... situated at..... being authorised to apply on its behalf do hereby apply for a licence under the Bombay Sugarcane Cess Act, 1948, for the use and consumption of sugarcane in the said factory.

2. A fee of Rs. 5 (rupees five only) is sent herewith in cash/by Postal Order.

3. Site of the factory—
Village or town
Post Office
Taluka
District
Nearest Railway Station ..

4. Name and complete address of occupier.

5. In the case of (a) a firm or (b) an association,

- (a) Names and addresses of all the partners, or
- (b) Names and addresses of the members of Managing Committee, Chairman, Secretary and other Officers.

6. In the case of an incorporated company,—

(a) name of the company and address of the registered office, and

(b) names and addresses of directors and of manager or managing agent, Secretary and the chief executive officer of the company.

7. Total quantity of sugarcane used or consumed by the factory during each of the three previous years ended the 30th June :—

(1) Year ended 30th June 194	...	maunds.
(2) Year ended 30th June 194	...	maunds.
(3) Year ended 30th June 194	...	maunds.

8. The number of days that the factory worked during each of the three previous years :—

(1) Year ended 30th June 194	...	days.
(2) Year ended 30th June 194	...	days.
(3) Year ended 30th June 194	...	days.

I, the applicant abovenamed, do solemnly affirm that the statements made above are true to the best of my knowledge and belief.

Dated

.....
Signature of applicant or signature of a person empowered to sign on behalf of firm or association or company.

Counterfoil.

Received an application for licence dated.....
from.....along with a fee of Rupees five.

Dated

.....
Chief Sugarcane Cess Officer,.....

(This counterfoil should be given to the applicant.)

FORM II.

(Rule 5.)

Licence for use or consumption of sugarcane.

Licence No.....

Dated

This is to certify that....., occupier of....., a notified factory, situated at....., is hereby authorised to use or consume sugarcane in the local area of the said factory under the Bombay Sugarcane Cess Act, 1948, and the rules made thereunder, and subject to the conditions hereinafter mentioned.

Conditions.—(1) The said occupier shall keep a true account of all sugarcane received and used or consumed and the quantity of sugar manufactured and despatched out of the factory every day ;

(2) The said occupier shall regularly furnish to the Sugarcane Cess Officer returns prescribed under the Act before the seventh day of each month;

(3) The said occupier shall pay the cess leviable in respect of each month to the Chief Sugarcane Cess Officer or into a Government Treasury outside Greater Bombay, and in the latter case he shall send the receipted chalan to the Sugarcane Cess Officer within thirty days from the last day of each month ;

(4) The said occupier shall likewise pay the balance of cess assessed if any within the time allowed ;

(5) The said occupier shall furnish to any authority appointed under the Act, such information and such documents as may be required for the purposes of the Act ;

(6) The said occupier shall within fifteen days of any change in the ownership of the factory or in the composition of the membership, management or directors of the firm, association or company, as the case may be, give notice thereof to the Chief Sugarcane Cess Officer ;

and

(7) The said occupier shall from time to time comply with the provisions of the Act and the rules made thereunder from time to time.

This licence shall, unless cancelled in accordance with the provisions of the Act, remain in force till the 30th day of June 19.....

Seal.

.....
Chief Sugarcane Cess Officer.

Renewals.

No.....

Dated

This licence is hereby renewed with effect from..... till the 30th day of June 19.....



Chief Sugarcane Cess Officer.

No.....

Dated

This licence is hereby renewed with effect from..... till the 30th day of June 19.....



Chief Sugarcane Cess Officer.

FORM III.

(Rule 6.)

Form of Application for Renewal of Licence.

Licence No.....

To

The Chief Sugarcane Cess Officer,
Bombay State.

I..... member / director / shareholder of the or firm / association / company

known as.....

who am / which is the occupier of the notified factory known as.....

..... situated at.....

being authorised to apply on its behalf, do hereby apply for the renewal of the licence Number.....dated the..... granted under the Bombay Sugarcane Cess Act, 1948, for the use and consumption of sugarcane in the local area of the said factory.

FORM V.

(Rule 8.)

Form of Return.

Licence No.....

Return for the month of.....19
 Name of notified factory.....
 Name of occupier.....
 Address

I. *Sugarcane*—

1. Stock at the beginning of the month.....maunds.
2. Quantity received during the month.....maunds.
3. Quantity used or consumed during the month.....maunds.
4. Stock at the close of the month.....maunds.

II. *Finished Sugar*—

1. Stock at the beginning of the month.....Tons.
2. Quantity produced during the month.....Tons.
3. Quantity despatched during the month.....Tons.
4. Stock at the close of the month.....Tons.

Rs. a. p.

- III. 1. Amount of cess due on the quantity of sugarcane consumed or used in the local areas comprised in the factory during the month
2. Name of Government treasury in which the amount of cess is credited
3. Number and date of chalan ... { Chalan No.....
Date

I.....being the occupier/authorised by the occupier.....of the above factory, do hereby solemnly affirm that the particulars stated above are true to the best of my knowledge and belief.

Signature

Status of the person signing
return

Date

To

The Sugarcane Cess Officer,

FORM V-A.

(Rule 9.)

Provisional Receipt No. _____

Old Custom House, Fort,
Bombay, 1949.

Received cheque No. _____ dated _____
 drawn on _____ for Rupees _____
 on account of Sugarcane Cess due for the month of _____
 194 from occupier
 of factory _____

Rs.

for Chief Sugarcane Cess Officer,
 Bombay State.

N. B.—Final receipt will be sent when the cheque is cleared by the Bank. If the final receipt or the dishonoured cheque is not received within seven days from the date of the provisional receipt, a reference should be made to the Chief Sugarcane Cess Officer, Bombay State, Bombay.

Pay in Slip. _____ Bombay, dated _____ 194

To

The Chief Sugarcane Cess Officer,
 Bombay State,
 Bombay.

Please receive cheque No. _____ dated _____
 drawn on _____
 for Rupees _____
 on account of Sugarcane Cess due for the month of _____
 194 .

Rs.

(Signature)
 Occupier.
 Factory.

Prov. Receipt No.
 entered.
 Cashier.

FORM VI.

(Rule 10.)

Notice under Rule 10 of the Bombay Sugarcane Cess Rules, 1949.

Licence No.....

To

(Name)

(Address)

Whereas I desire to satisfy myself that the return (s) furnished by you in respect of (name of notified factory).....Licence No..... for the month(s) of.....is/are* correct and complete, you are hereby directed to attend in person or by an agent authorised in writing at.....on.....at..... place.....date.....time.....

and to produce or cause to be produced the following documents :—

.....
.....
.....

and to furnish the following information.....

.....
.....
.....

You may also produce any other evidence on which you rely in support of the return(s) furnished by you.

(Signed)
Sugarcane Cess Officer.



Date.....

* Strike out whichever is not required.

FORM VII.

(Rule 11.)

Notice under Rule 11 of the Bombay Sugarcane Cess Rules, 1949.

Licence No.....

To

.....
.....

You are hereby informed that the cess payable by you in respect of
.....Licence No.....for the
(Name of notified factory)
month(s).....for the sugarcane used and consumed in your
factory has been assessed at Rs.....

*2. The amount already paid by you in respect of the said month(s) is
Rs.....and the balance due from you is Rs.....
(.....).

3. You are hereby directed to pay the above amount into a Government treasury
within ten days of the service of this notice and to furnish the receipt in proof of
the payment to the undersigned not later than the.....day of.....
19 , failing which the said sum shall be recoverable from you as an arrear of land
revenue.



(Signed).....

Sugarcane Cess Officer.

Date.....

FORM VIII.

(Rule 14.)

Warrant for inspection of a notified factory by an Inspector.

Mr....., Inspector appointed under Rule 3 of the Bombay
Sugarcane Cess Rules, 1949, is hereby authorised to enter the notified factory
known as.....at.....or any

* Strike out whichever is not required.

part thereof, on the day of
of 194 , or as soon thereafter as may be practicable, and to examine the working
records and accounts of the said factory, and to take copies of or extracts from such
records or accounts for the purpose of verification of the return(s) for the month(s)
of.....and for obtaining necessary
information for the purposes of the Act and the rules made thereunder.



Signature.....

Sugarcane Cess Officer.

Date.....