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PART IV

Regulations, Orders, Notifications and Rules, of the Government of India, of the Government of Bihar, and of the High Court. Papers extracted from the *Gazette of India* and Provincial Gazettes. Orders of Commandants of Volunteers Corps

HOME DEPARTMENT NOTIFICATION

The 31st May 1943

No. 1668-C.—The following notifications by the Government of India are republished for general information.

By order of the Governor

J. BOWSTEAD

Chief Secretary to Government

HOME DEPARTMENT

New Delhi, 1st May 1943

No. 1/17/43-Political(E).—In exercise of the powers conferred by section 6 of the Registration of Foreigners Act, 1939 (XVI of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Declarations set out in the Registration of Foreigners (Exemption) Order, 1939, namely:—For paragraph (e) of Declaration 3 of the said Declarations, the following paragraph shall be substituted, namely:—

“(c) Any person of Asiatic birth who by any law for the time being in force is not required to obtain a visa for the purpose of entering British India and who is a subject of any State having sovereignty over any territory of which the boundaries are coterminous with the boundaries, external or internal, of India; or,”

H. J. FRAMPTON

Joint Secy. to the Govt. of India

DEFENCE DEPARTMENT

New Delhi, 1st May 1943

No. 5-DC.(19)/43—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely:—

After sub-rule (2) of rule 81 of the said Rules, the following proviso shall be inserted, namely:—

“Provided that no order made, whether before or after the 1st May 1943, in exercise of the powers conferred by clause (a) of this sub-rule on a Provincial Government, shall have effect so as to prohibit or restrict the export from any place in the Province to any place outside India of any articles or things”.

C. MacL. G. OGILVIE

Secretary to the Govt. of India

New Delhi, 1st May 1943

No. 5-DC.(23)/43—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely:—

1. In sub-rule (2) of rule 66—
(a) after the words “management of the vessel” the words “or, as the case may be, published in the official gazette” shall be inserted; and

(b) for the words “notice is served”, the words “notice is so served or published” shall be substituted.

2. In sub-rule (3) of rule 72—
(a) after the words “management of the aircraft”, the words “or, as the case may be, published in the official gazette” shall be inserted; and

(b) for the words “notice is served”, the words “notice is so served or published” shall be substituted.

L. J. D. WAKELY

Dy. Secy. to the Govt of India

FINANCE DEPARTMENT NOTIFICATIONS

The 25th May 1943

No. 796-F.—The following notification, issued by the Government of India in the Finance Department (Central Revenues), is republished for general information.

By order of the Governor

V. RAMANATHAN

Deputy Secretary to Government

INCOME-TAX

Simla, 10th April 1943

No. 3—*Corrigendum*—In rule 3 of the Indian Finance (Income-tax) Rules, 1942, published with the notification of the Government of India in the Finance Department (Central Revenues) No. 27-Income-tax, dated the 4th April 1942, after the words “his total”, insert the word “income”.

K. K. CHETTUR

Dy. Secy. to the Govt. of India

The 25th May 1943

No. 797-F.—The following notification, issued by the Government of India in the Finance Department is republished for general information.

By order of the Governor

V. RAMANATHAN

Deputy Secretary to Government

INCOME-TAX

New Delhi, 3rd April 1943

No. 48(24)-I.T./42—In exercise of the powers conferred by sub-section (9) of section 5 of the Indian Finance Act, 1943 (VIII of 1943), the Central Government as pleased to make the following rules for prescribing the manner and conditions referred to in sub-section (5) of section 5 of the said Act, namely:—

1. These Rules may be called the Indian Finance (Income-tax) Rules, 1943.

2. The Indian Finance (Income-tax) Rules 1942, prescribed for the purposes of sub-section (5) of section 8 of the Indian Finance Act, 1942, shall apply for the purposes of sub-section (5) of section 5 of the Indian Finance Act, 1943, subject to the following modifications and additions, namely:—

In the said Rules—

(a) for the words, brackets and figures “sub-section (5) of section 8 of the Indian Finance Act, 1942” wherever they occur the words, brackets and figures “sub-section (5) of section 5 of the Indian Finance Act, 1943” shall be substituted.

(b) for the second proviso to rule 3 the following proviso shall be substituted, namely:—

“Provided further that in the case of a person whose total income includes any income chargeable under the head ‘salaries’ or under the head ‘interest on securities’ from which tax has been deducted under section 18 of the Indian Income-tax Act, 1922 (XI of 1922) or dividends in respect of which he is deemed under section 49B of the said Act to have paid income-tax himself in British India, the amount of the tax deducted or paid at source may, if he elects to discharge his liability to tax by making a deposit, be transferred wholly or in part, as the case may be, to his income-tax Defence Savings Bank account and credited to the deposit referred to in the foregoing provisions of this rule. If the amount of tax deducted at source is less than the minimum deposit required to be made in respect of his total income the deficiency shall be made good by him by making a deposit in the manner

required by this rule. If the amount of tax is in excess of the minimum deposit, the excess shall on his application be refunded to him."

(c) in rule 3 after the new second proviso the following further proviso shall be inserted, namely:—

"Provided further that a person, whose total income of the previous year includes any income chargeable under the head 'salaries' in respect of which the option of having the appropriate portion of the deposit deducted from his salary was exercised by him under any rule for the time being in force, may make a further deposit, if necessary, to cover the liability, if any, in respect of his total income including salary."

(d) in rule 6 the words "and is not a person from whose salary a deposit has been deducted under rule 3" shall be omitted.

(e) in Form A annexed to the said Rules for the figures "1942" the figures "1943" shall be substituted and the following shall be added to paragraph 2 thereof—

"In respect of the income from salaries/interest on securities/Dividends shown in paragraph 1 a sum of Rs. . . . has been deducted or is deemed to have been paid at source and therefore the balance of Rs. . . . only/no amount has been deposited in the Defence Savings Bank account."

J. F. SHEEHY

Adtl. Secy. to the Govt. of India

COMMERCE AND LABOUR DEPARTMENT NOTIFICATIONS

The 26th May 1943

No. 10782—HIC-37/41-Com.(C).—The following notification, issued by the Government of India in the Department of Commerce, is republished for general information.

By order of the Governor
W. W. DALZIEL

Secretary to Government

INDUSTRIAL CONTROL

New Delhi, 27th March 1943

No. 104-I.C.(5)/42—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, the Central Government is pleased direct that the following further amendment shall be made in the Newsprint Control Order, 1941, namely:—

For clauses 5, 5-A and 5-B the following clauses shall be substituted, namely:—

3. *Restriction on sale, purchase and use of newsprint*—

(1) No person shall sell newsprint to any one who is not the proprietor of a newspaper except under an Open General Permit issued by the Central Government or under a permit in Form I granted by the Central Government or by an officer authorised by the Central Government in this behalf.

(2) No person shall sell or otherwise dispose of newsprint to the proprietor of a newspaper except to the extent to which such proprietor is authorised to purchase or acquire under the provisions of this clause.

(3) No proprietor of a newspaper shall after the 10th April 1943, purchase or otherwise acquire newsprint from any person in India except under and in accordance with the conditions of a permit issued to such proprietor after the 31st March 1943.

(4) No proprietor of a newspaper shall, during any period after the 10th April 1943, use newsprint in excess of the quantity which he is authorised to use during that period under a permit issued to him in this behalf.

(5) No proprietor of a newspaper or of a newspaper press shall use newsprint for any purpose other than the printing of newspapers except under an Open General Permit issued by the Central Government or under a permit in Form II granted by the Central Government or by an officer authorised by the Central Government in this behalf.

Explanation—In this sub-clause "newspaper" includes any supplement or annual edition of a newspaper, but does not include a poster.

3-A. *Power to require sale of newsprint*—The Central Government may, if it considers it necessary or expedient, direct any person to sell or otherwise transfer any newsprint in his possession or under his control to such other person as may be specified in the direction, and thereupon the first-named person shall comply with the direction.

3-B. *Submission of returns by importers of newsprint*—Every proprietor of a newspaper who imports or otherwise acquires newsprint from outside India shall within three days of such import or acquisition send an intimation in writing to the Chief Controller of Imports giving full details as to the quantity of newsprint so imported or acquired and the source from which it was so imported or acquired."

S. N. RAY

Joint Secy. to the Govt. of India

The 26th May 1943

No. 10783—HIC-26/42-Com.(C).—The following notification, issued by the Government of India in the Department of Commerce, is republished for general information. By order of the Governor
W. W. DALZIEL
Secretary to Government

TREATIES (RUBBER)

New Delhi, 27th March 1943

No. 5 (1)-Tr. (R)/43—In exercise of the powers conferred by sub-rule (2) of rule 51 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Rubber Control and Production Order, 1942, namely:—

In sub-clause (2) of clause 11 of the said Order, for words "two and a half" the word "four" shall be substituted.

T. S. PILLAY

Joint Secy. to the Govt. of India

The 26th May 1943

No. 10827—Com-16/43-Com.(C).—The following notifications, issued by the Government of India, Department of Commerce, are republished for general information. By order of the Governor
W. W. DALZIEL
Secretary to Government

IMPORT TRADE CONTROL

New Delhi, 1st May 1943

No. 14-ITC/43—In exercise of the powers conferred by Rule 84 of the Defence of India Rules, the Central Government is pleased to direct—

(1) that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 25-ITC/40, dated the 23rd December 1940 (hereinafter referred to as the said notification), namely:—In the Schedule annexed to the said notification, after item (zzi), the following item shall be inserted, namely:—"(zzj) Belting for machinery, falling under items Nos. 50(3) and 72(i) of the Tariff Schedule.

(2) that the prohibition contained in the said notification shall not apply to goods of the descriptions mentioned in paragraph (1) above, which are covered by a special licence issued under exception (vi) to the notification of the Department of Commerce, No. 56-ITC/41, dated the 23rd August 1941 at any time before this notification comes into effect.

New Delhi, 1st May 1943

No. 15-ITC/43—In pursuance of exception (iv) to the notification of the Government of India in the Department of Commerce, No. 25-ITC/40, dated the 31st December 1940 (hereinafter referred to as the said notification), in supersession of notification No. 68-ITC/42, dated the 9th January 1943, the Central Government is pleased to authorise the Director (Licences) and the Assistant Director (Licences) in the Directorate-General, Munitions Production, Calcutta, to issue special licences covering materials of the descriptions specified under items (zn) to (zzj) inclusive in the schedule annexed to the said notification.

New Delhi, 1st May 1943

No. 16-ITC/43—In pursuance of exception (vi) to the notification of the Government of India in the Department of Commerce, No. 56-ITC/41, dated the 23rd August 1941, and in supersession of notification No. 14-ITC/42, dated the 14th November 1942, the Central Government is pleased to direct that the following amendment shall be made in notification No. 40-ITC/42, dated the 1st August 1942 (hereinafter referred to as the said notification), namely:—

In the table mentioned in the said notification, the following entry shall be deleted, namely:—

"Rubber belting for machinery including B 64 and 91" canvas ply belting impregnated with rubber.

New Delhi, 1st May 1943

No. 17-ITC/43—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Department of Commerce, No. 56-ITC/41, dated the 23rd August 1941, namely:—

In Part B of the Schedule annexed to the said notification—

(1) in item 640(d), the words "belting of all materials (other than cotton, hair and canvas ply) and" shall be omitted; and

(2) item 91 and the entries against it shall be deleted.

New Delhi, 1st May 1943

No. 18-ITC/43—In pursuance of the notification of the Government of India in the Department of Commerce, No. 25-ITC/40, dated the 31st December 1940, the Central Government is pleased to cancel, with effect from the 8th May 1943, the Open General Licence No. X issued under the said notification and published with the notification of the Government of India in the Department of Commerce, No. 36-ITC/42, dated the 6th June 1942.

2. This notification shall not operate so as to subject to the prohibition contained in notification No. 25-ITC/40, dated the 31st December 1940, any goods despatched on through consignment to India and which, had they been imported into British India on the date or such through consignment, would have been covered by the said Open General Licence No. X published with notification No. 36-ITC/42, dated the 6th June 1942.

N. R. PILLAI

Secretary to the Govt. of India

The 26th May 1943

No. 10834-Com.(C).—The following notification, issued by the Government of India, Finance Department (Central Revenues), is republished for general information

By order of the Governor
W. W. DALZIEL

Secretary to Government

CUSTOMS

Simla, 3rd April 1943

No. 6—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the notifications of the Government of India in the Finance Department (Central Revenues), No. 34-Customs, dated the 29th May 1937, No. 36-Customs, dated the 17th August 1940, No. 55-Customs, dated the 23rd November 1940 and No. 50-Customs, dated the 30th November 1940, shall be cancelled.

M. SLADE

Joint Secy. to the Govt. of India

The 26th May 1943

No. 10836—Com-9/43-Com.(C).—The following notifications, issued by the Government of India, Department of Commerce, are republished for general information.

By order of the Governor
W. W. DALZIEL

Secretary to Government

WAR RISKS INSURANCE

New Delhi, 7th April 1943

No. 18-W.R.I.(G.)/43—In pursuance of section 6 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Department of Commerce No. 7-W.R.I./40, dated the 14th September 1940, namely:—

(1) In the Schedule annexed to the said notification, the following entry shall be omitted, namely:—

"26. Economic Insurance Company Limited."

(2) In the Schedule annexed to the said notification, the following entry shall be inserted, namely:—

"22-B. Devkaran Nanjee Insurance Company, Limited, Bombay."

New Delhi, 10th April 1943

No. 19-W.R.I.(G.)/43—In exercise of the powers conferred by section 14 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the War Risks (Goods) Insurance Rules, namely:—

In the said Rules—

In the Third Schedule, Instruction No. 12 shall be re-numbered as 12(1) and the following sub-paragraph shall be added, namely:—

"(2) Where a person owns goods specified in more than one item of the said schedule or situated in more than one location, he shall specify the goods he elects to insure and their exact location unless he insures all goods owned by him in the same presidency town or district or in the entire territory to which the scheme applies."

New Delhi, 15th April 1943

No. 20-W.R.I.(G.)/43—In pursuance of section 6 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce No. 7-W.R.I./40, dated the 14th September 1940, namely:—

In the Schedule annexed to the said notification, the following entry shall be inserted, namely:—

"1-A. Advance Insurance Company, Limited, Bombay."

New Delhi, 21st April 1943

No. 22-W.R.I.(G.)/43—In pursuance of section 6 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce No. 7-W.R.I./40, dated the 14th September 1940, namely:—

In the Schedule annexed to the said notification, the following entry shall be inserted, namely:—

"1-B. Asian Assurance Company, Limited, Bombay."

S. R. ZAMAN

Joint Secy. to the Govt. of India

The 28th May 1943

No. 10962—Com-26/43-Com.(C).—The following notifications, issued by the Government of India in the Finance Department (Central Revenues) are republished for general information.

By order of the Governor,

W. W. DALZIEL

Secretary to Government

CENTRAL EXCISES

Simla, 1st April 1943

No. 2—In exercise of the powers conferred by sections 6 and 8 of the Vegetable Product (Excise Duty) Act, 1943 (XI of 1943), the Central Government is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878) and to make the following rules for the purposes of providing for the assessment and collection of the duty imposed by the first mentioned Act and for regulating the issue of vegetable product out of factories.

1. *Short Title and Commencement*—(1)—These Rules may be called the Vegetable Product (Excise Duty) Rules, 1943.

(2) They shall come into force on the 1st April 1943.

2. *Definitions*—In these rules unless there is anything repugnant in the subject or context:—

(i) "Act" means the Vegetable Product (Excise Duty) Act, 1943 (XI of 1943).

(ii) "India" means India as defined in sub-section (27) of section 3 of the General Clauses Act, 1897 (X of 1897) and includes all foreign possessions on the continent of India not protected by a Customs cordon.

(iii) "North Eastern India" means the portion of the United Provinces comprising the districts of Gonda, Partabgarh, Fyzabad, Baharaica, Jaunpur, Sultanpur, Ballia, Ghazipur, Bonares, Azamgarh, Allahabad, Mirzapur, Banda, Basti and Gorakhpur and the provinces of Assam, Bengal, Bihar, Orissa and Central Provinces and Berar;

(iv) "North Western India" means the United Provinces excluding the districts mentioned in sub-rule (iii) and the provinces of the Punjab, North-West Frontier, British Baluchistan, Delhi, Ajmer-Merwara and Panth Piploda;

(v) "Collector" means—

(a) in the province of Coorg, such officer as may be appointed by the Chief Commissioner to perform the duties of a Collector under these rules,

(b) in the province of Sind (i) in the town and port of Karachi, the Collector of Customs, Karachi, (ii) in other places, such officer as may be appointed by the Provincial Government to perform the duties of a Collector under these Rules,

(c) in the province of Bombay, the Collector of Salt Revenue, Bombay,

(d) in the Province of Madras, the Collector of Salt Revenue, Madras,

(e) in North Eastern India and North Western India, the Collector of Central Excises and Salt in whose jurisdiction the factory is situated;

(vi) "Assistant Collector" means (a) in the province of Coorg, the Chief Officer-in-charge of the revenue administration of the district in which the factory is situated,

(b) in the province of Sind (i) in the town and port of Karachi, the Assistant Collector of Customs, Karachi, (ii) in other places, the Chief Officer-in-charge of revenue administration of the district in which the factory is situated,

(c) in the province of Bombay, the Assistant Collector of Salt Revenue, in whose jurisdiction the factory is situated,

(d) in the province of Madras, the Assistant Collector of Salt Revenue, in whose jurisdiction the factory is situated.

(e) in North Eastern Indian and North Western India the Assistant Collector of Central Excises and Salt, in whose jurisdiction the factory is situated, and includes in any specified province, area or place, any such other officer as the Central Board of Revenue may specially appoint by name or in virtue of his office to perform in such province, area or place all or any of the duties of an Assistant Collector under these rules;

(vi) "Inspecting Officer" includes the Collector, the Assistant Collector and any officer of the—

(a) Land Revenue, Excise, Customs, Salt or Income-tax Departments in the provinces of Sind and Coorg,

(b) Customs, Salt or Income-tax Department in the provinces of Bombay and Madras,

(c) Central Excises and Salt Department, not below the rank of Inspector or any officer of the Customs and Income-tax Department, in North Eastern India and North Western India,

Authorised by the Collector to inspect the premises in which vegetable product liable to duty is possessed or manufactured and also any officer permanently stationed at the factory, to supervise its operations:

Provided that in North Eastern India or North Western India and in the province of Sind, no officer of the Customs or Income-tax Department, and in the provinces of Bombay and Madras no officer of the Income-tax Department shall be appointed by the Collector to be an Inspecting Officer without the previous approval of the Central Board of Revenue;

(viii) "Supervising Officer" means an officer appointed by the Collector or Assistant Collector to exercise the powers and perform the duties of Supervising Officer under these Rules;

(ix) "container" means a receptacle into which the vegetable product is packed for sale;

(x) "duty" means the duty payable under the Act;

(xi) "Form" means a Form set out in the Schedule appended to these Rules.

3. *Maintenance of Daily Accounts*—Every owner of a factory shall keep a correct daily account in Forms A and B.

4. *Submission of monthly Returns by the owner of factory*—(1) Within seven days after the close of each month every owner of a factory shall submit to the Assistant Collector a monthly return in Form C in triplicate showing the quantity of vegetable product issued out of the factory during that month. He shall also submit a monthly return in Form D showing all the other products manufactured and issued from the factory during the same month.

(2) If the owner of any factory refuses, or without lawful excuse (the burden of proving which shall lie upon him) neglects to carry out the provisions of sub-rule (1), or to prepare or cause to be prepared the returns required by that sub-rule, or to lodge the said returns with the Assistant Collector within the prescribed period, he shall be punishable with fine which may extend to five hundred rupees.

(3) Where an owner makes a statement or submits a return under sub-rule (1) which is false (except where it is made under a reasonable belief, the burden of proving which shall lie upon him, that such statement or return is true) he shall be punishable with fine which may extend to five hundred rupees.

5. On receipt of the return in Form C, the Assistant Collector shall, after verification of the return of exports, if any, to places outside India, and such other enquiry as he may deem fit, assess the duty payable on the vegetable product issued out of the factory. If the owner of a factory fails to submit a return in Form C, the Assistant Collector may make a summary assessment on such information as may be available. The amount assessed shall be communicated to the owner of the factory, who shall before the end of the month following that for which the return was required to be made, pay such amount into the local treasury or any other treasury approved by the Collector, and the evidence of such payment shall be sent to the Assistant Collector within seven days of the close of the month in which the assessment is made:

Provided that in the case of summary assessment, before the order is made effective the owner of the factory shall be given a reasonable opportunity to state his case.

6. *Maintenance of accounts by the owner of a factory*—Every owner of a factory shall maintain the following accounts:—

Daily Oil Account Register, Daily Process Register, and Monthly manufacture Report

in Forms E, F and G respectively. He shall also maintain the vegetable product Issue Register showing among other particulars the following details of issues out of the factory namely—

(i) Name and address of consignee. (ii) Destination of consignment. (iii) Number and date of railway or steamer receipt. (iv) Total quantity issued. (v) Number and date of invoice and (vi) Number and date of gate pass issued under rule 8.

7. *Packing of the vegetable product into containers before issue and the use of manufacturer's trade or other distinguishing mark*—(1) Vegetable products shall be packed in containers which shall bear the name of the factory or other distinguishing mark, the quantity by weight of vegetable product contained in each container and the manufacturer's trade mark or the name of the brand of vegetable product. These particulars shall be clearly printed on the label or stencilled or embossed on the container. Where a distinguishing mark is used without the manufacturer's name, specimens of such marks shall be submitted to the Assistant Collector for his approval and record.

(2) Only containers of uniform size and capacity shall be used; but the owner may use more than one size. The owner shall intimate to the Assistant Collector the various sizes of containers used by him and the quantity (in pounds avoirdupois) of vegetable product intended to be packed normally packed into each such size. If the owner desires to introduce a new size or discontinue an existing one, he shall inform the Assistant Collector accordingly.

(3) Containers of different sizes shall be stored separately.

8. *Issue of vegetable produce from the factory*—(1) No vegetable product shall be issued out of a factory except under a gate pass signed by a person duly authorised on that behalf by the owner of the factory and containing the following particulars:—

(a) Name and address of the factory. (b) Serial No. of the pass. (c) Date of issue. (d) Number and weight of each size of container issued. (e) Total weight issued in cwts. and lbs. (f) Name of consignee. (g) Destination of consignment. (h) Name of booking and receiving station (if the consignment is booked by rail or steamer) and (i) Number of lorries, carts, pack animals or boats employed.

The gate pass shall be made out in triplicate, of which one copy shall be retained by the owner and filled in his office, one copy shall accompany the consignment to its destination and the third copy shall be sent without delay to the Supervising Officer. The Supervising Officer shall forward such gate passes in convenient batches to the Assistant Collector, not later than one week after their issue.

(2) A separate gate pass shall be issued in respect of every lot of vegetable product issued out of the factory at any onetime and in respect of every separate consignee.

(3) Gate passes shall be serially numbered, the serial number running for the whole year commencing from such date as may be selected by the owner of the factory and except with the permission of the Assistant Collector, only one gate pass book shall be in use at any one time.

9. *Maintenance of accounts by the Assistant Collector and assessment to duty*—(1) The Assistant Collector shall maintain a monthly register in Form H in respect of each factory under his charge, based on the gate passes received from the Supervising Officer. Immediately on receipt of the return mentioned in rule 4 or on expiry of the seventh day after the close of the month to which the register relates, whichever is earlier, the Assistant Collector shall assess the total duty payable by the owner of the factory in respect of the vegetable product issued out of the factory during the month, and shall demand payment thereof in Form I.

(2) In assessing the duty, the Assistant Collector shall on production of satisfactory documents, allow a deduction on account of exemption sanctioned under rule 18:

Provided that if such documents are not produced with Form C, the Assistant Collector may, nevertheless, allow deduction of the amounts on condition that such documents shall be produced to him within such period as he may fix, and such amount shall become payable only on breach of such condition.

10. *Arrears of fine*—If in the case of any factory, any fine imposed is not deposited within the period specified the Assistant Collector may order that no vegetable product shall be issued out of the factory until the fine is deposited:

Provided that this rule shall not apply to fines imposed in lieu of confiscation.

11. Direction under sub-section (3) of section 4 of the Act.

(1) Every direction under the provisions of sub-section (3) of section 4 of the Act shall be made in writing. Three copies thereof shall be prepared and signed by the Assistant Collector making the direction.

(2) An officer deputed for the purpose shall deliver one such copy at the factory, by tendering it to the owner, manager or other person present who appears to such officer to be at the time exercising in the factory principal authority; or, if no such person can be found, then by affixing it on some conspicuous part of the factory. Upon such delivery or affixation, as the case may be, the direction shall be deemed to have been communicated and to be effective.

(3) The officer so delivering or affixing such copy at the factory, shall endorse on each of the two other copies [or, if sub-rule (4) does not apply, on one such copy] the fact of such delivery or affixation, as the case may be, and the manner, date and time thereof, and shall sign the endorsement.

(4) Without prejudice to the provisions of sub-rule (2), one of the two copies referred to in sub-rule (3) shall, as soon as may be after the provisions of sub-rules (2) and (3) have been complied with, be tendered in like manner to the owner of the factory, or shall be despatched to him by registered post at his last known address:

Provided that this sub-rule shall not apply if under sub-rule (2) one copy has already been tendered to such owner at the factory.

(5) One of the two copies referred to in sub-rule (3) shall be returned to the authority making the direction, and shall be open to inspection by any person having an interest in the factory, or in any vegetable product or plant, machinery or material therein.

12. Maintenance of account books, etc., by the owner of factory—

(1) The owner of every factory shall maintain such records and books of accounts as will admit of ready comparison with the entries made in the returns prescribed by rules 3, 4 and 6.

(2) The Collector may exempt the owner of any factory from the obligation of maintaining all or any of the Forms and returns specified, provided that the said owner maintains accounts in any other form giving the details to the satisfaction of the Collector.

(3) All quantities entered in the Forms and returns prescribed by these Rules shall be expressed in terms of total fatty matter:

Provided that the owner shall be allowed a tolerance in each case of half of one per cent.

13. Intimation of commencement, cessation and resumption of manufacture of Vegetable Product—

(1) The owner of a factory shall not produce, or cause or permit the production of vegetable product in the factory for the first time after the commencement of these Rules without giving notice in writing to the Assistant Collector at least fifteen days before such production. Every such notice shall specify the nature of raw materials he intends to use for the production of vegetable product and the by-products he intends to manufacture at the factory.

(2) The owner of a factory engaged in the production of vegetable product prior to the commencement of these Rules, shall, within seven days of the date of such commencement, give notice in writing to the Assistant Collector, specifying the raw materials used by him for the production of vegetable product and the by-product manufactured at the factory.

(3) The owner of every factory shall give prompt intimation to the Assistant Collector of cessation or resumption of the production of vegetable product.

14. Checking of stocks—

An Inspecting Officer shall check the stock balance of the vegetable product in the factory at least once a year. He may also check them at any other time when there is reason to verify the accuracy of the accounts. If the stock is not arranged in an orderly manner so as to permit of easy checking, the Inspecting Officer may require the owner of the factory to arrange, without avoidable delay, the stock in such manner. If as a result of the check, the Inspecting Officer detects any shortage, he shall record the explanations of the officer permanently stationed at the factory and of the owner of such factory and shall report the matter to the Assistant Collector. The Assistant Collector shall without delay take steps to recover the duty payable on the shortage discovered and shall also take such other action under the Act or these Rules as may be necessary.

15. Powers of Search—

The Central Government may empower any officer to search any place, vessel, cart or

other means of conveyance for vegetable product liable to duty and seize and remove or detain any vegetable product together with the containers in which such vegetable product is packed) in respect of which it appears to him that duty should have been but has not been levied or that any contravention of the provisions of the Act or of these Rules has occurred.

16. Power of entry, etc.—

(1) Any Inspecting Officer shall have free access at all reasonable times to any factory and the offices of any factory or any other premises which he has reasonable grounds to believe to be a factory and may, with, or without notice to the owner, take samples and make tests of any substance produced therein, examined and take copies or extract from any accounts or registers for the purpose of testing the accuracy of any return submitted by the owner under Rule 4 or of the gate pass mentioned in rule 8 or for the purpose of informing himself as to any particulars regarding which information is required for the purposes of the Act or these Rules.

(2) If any person (a) voluntarily obstructs, or offers any resistance to or impedes, or otherwise interferes with, or (b) withholds any information in his possession which he is required to furnish under the provisions of sub-rule (1) from, or (c) wilfully gives false or misleading information to, any officer empowered under sub-rule (1) of this rule who is acting in accordance with his duty under the provisions of that sub-rule, such person shall be punishable with fine which may extend to five hundred rupees.

17. Restriction on issues on Budget Day—

No vegetable product shall be issued out of a factory after 5 P.M. on the day appointed for the presentation of the annual or supplementary Budget of the Central Government to the Chambers of the Indian Legislature.

18. Power to exempt from duty—

(1) The Central Government may by notification in the official Gazette exempt any specified class of vegetable product from the whole or any part of the duty leviable on such product.

(2) The Collector may with the previous sanction of the Central Government by special order in each case, exempt from payment of duty under circumstances of an exceptional nature to be stated in such order, any vegetable product on which duty is leviable.

19. Applications for certificate of export—

Every owner of a factory who exports vegetable product to any country outside India direct from the factory shall make to the Customs-Collector at the port of shipment at the time of delivery of the shipping bill an application in Form K in duplicate countersigned by the Supervising Officer of the factory concerned.

20. Issue of certificate of exports—

(1) The Customs-Collector at the port of shipment may take such steps as may be necessary to satisfy himself that the vegetable product brought for export corresponds with the description given in Form K, and that the contents are as therein stated. When satisfied on these points, the Customs-Collector shall, after the vegetable product has been exported, issue the certificate appended to form K. The said Form duly certified shall be made over to the owner of the factory and shall be filed by him with the Assistant Collector at the time of filing the return prescribed by rule 4 or within such time as may be fixed by the Assistant Collector. The duplicate shall be retained by the Customs-Collector.

(2) A record shall be maintained in the office of the Customs-Collector at the port of shipment of all certificates so issued.

21. Exemption of Certified exports—

Where a notification has been issued under rule 18 exempting from the payment of duty vegetable product exported to any country outside India, the Assistant Collector shall allow a deduction of duty in respect of all vegetable product entered in the said certificates as having been exported.

22. Refund of duty on consignments of vegetable product returned to a factory—

The Assistant Collector may grant refund of duty on consignments of vegetable product issued out of a factory but returned to it for bona fide trade reasons, provided that he is satisfied that (i) duty has been paid thereon, (ii) prior notice has been given to the Supervising Officer of all consignments taken back, (iii) samples have been drawn from the returned consignments for analysis by the Chemical Examiner, and (iv) a detailed account of the returned consignments has been kept. Any refund admissible under this rule may, at the discretion of the Assistant Collector, be paid in cash or set off against duty due from the owner of the factory.

23. Payment of duty short-levied or erroneously refunded—

When duty has been short-levied through

inadvertence, error or misconception on the part of the Assistant Collector, or through mis-statement as to the quantity on the part of the owner, or when any such duty after having been levied has been, owing to any such cause, erroneously refunded the person chargeable with the duty so short-levied or to whom the refund has erroneously been made, shall pay the deficiency or repay the amount erroneously refunded on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund, as the case may be.

24. *Claims for refund of duty*—No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconception, shall be returned unless such claim is made within three months from the date of such payment.

25. *Office accommodation for the Supervising Officer*—The owner of a factory shall provide in the premises of the factory office accommodation for the Supervising Officer.

26. *Confiscation of goods for breaches of the Act or these Rules*—(1) Vegetable product in respect of which breaches of the Act or of these Rules have been committed, shall be liable to confiscation.

Provided that when confiscation is authorised by these Rules, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such penalty as the officer thinks fit.

(2) The confiscation of any vegetable product under the Act or these Rules includes any package or container in which it may be found, and all other contents thereof; and every vessel, cart or other means of conveyance and every horse or other animal, used in the removal of any goods liable to confiscation under these Rules shall in like manner be liable to confiscation.

(3) Articles which have been confiscated under sub-rule (1) and in respect of which the option of paying a penalty in lieu of confiscation has not been exercised shall be sold, destroyed or otherwise disposed of in such manner as the officer adjudging the confiscation may direct.

Adjudication of offences and recovery of penalty—(1) In every case in which, under these Rules or under the Act, anything is liable to confiscation or any person liable to a penalty, such confiscation or penalty may be adjudged—(a) without limit by the Collector; (b) up to confiscation of goods not exceeding five hundred rupees in value, and imposition of penalty not exceeding two hundred and fifty rupees, by the Assistant Collector or by such subordinate officers of the Central Excise and Salt, Salt Revenue, Customs and Income-tax Departments, as the Central Board of Revenue, may, from time to time, empower in that behalf in virtue of their office.

(2) When a penalty or increased rate of duty is adjudged against any person under the Act, or these Rules, the officer adjudging such penalty, or increased rate of duty, may if such penalty or increased rate of duty, be not paid within the period specified, recover the same by sale of any goods of the said person which may be in his charge or in the charge of any other officer of the Central Excises and Salt, Salt Revenue, Customs and Income-tax Departments.

(3) When an officer, who has adjudged a penalty increased rate of duty against any person under the Act, these Rules is unable to realize the unpaid amount therefrom such goods, such officer may notify in writing to a Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of the penalty, or increased rate of duty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty or increased rate of duty had been a fine imposed by himself.

28. *Appeals*—(1) An appeal shall lie from any order of the Assistant Collector or of such subordinate officers of the Central Excises and Salt, Salt Revenue, Customs and Income-tax Departments referred to in rule 27 to the Collector, and from any order of the Collector to the Central Board of Revenue; provided that if in any case the person by whom the appeal would otherwise be heard as Collector has himself as Assistant Collector passed the order appealed against, he shall report the circumstances to the Central Board of Revenue and the Board shall hear and dispose of the appeal.

(2) The Central Government may revise any order passed under the Act from which no appeal lies:

Provided that no order in revision shall be passed having an effect more prejudicial to the person concerned than the order under revision without such person being given an opportunity of stating his case.

(3) No appeal under sub-rule (1) shall be admitted unless (i) received by the appellate authority within the months of the date of the order, and (ii) the duty or penalty involved, if any, is first deposited in the local treasury or any other treasury approved by the Collector.

Provided that the provisions of clause (ii) shall apply to the payment of fines in lieu of confiscation in respect of confiscated goods.

(4) Every appeal under sub-rule (1) and every application for revision under sub-rule (2) shall be accompanied by a copy of the order in respect of which the appeal application is made.

29. *Powers of arrest*—(1) Any person against whom a reasonable suspicion exists that he has been guilty of an offence under the Act or these Rules may be arrested in any place by any officer authorised in this behalf by the Collector.

(2) Every person arrested on the ground that he has been guilty of an offence under the Act or these Rules shall forthwith be taken before the nearest Magistrate. If there is no Magistrate near at hand, the arrested person shall be taken to the Officer-in-Charge of the Police Station within the jurisdiction of which he was arrested, who shall produce the arrested person before the nearest Magistrate.

30. *Saving as to penalty under other law*—The award of any confiscation penalty, fine or increased rate of duty under the Act or these Rules shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

31. *Penalty for offences*—Any breach of these rules shall, where no other penalty has been specifically prescribed in these rules or in the Act for such breach, be punishable with a fine, which may extend to five hundred rupees.

FORM A (See Rule 3)
Vegetable Product Daily Manufacture Account

Date	Opening balance	Quantity made ready for despatch	Quantity issued out of the factory otherwise than for export out of India	Quantity issued out of the factory for export out of India	Quantity of ready product returned to factory for reprocessing	Total of columns 4, 5 and 6	Closing balance	Remarks
1	2	3	4	5	6	7	8	9
	Cwts. lbs.	Cwts. lbs.	Cwts. lbs.	Cwts. lbs.	Cwts. lbs.	Cwts. lbs.	Cwts. lbs.	

NOTE S—(a) Vegetable Product is "ready" or "ready" for despatch after filling and cooling is complete. Labelling and packing may be carried out subsequently.

(b) A subsidiary record is to be maintained giving particulars of number of containers of each weight filled and ready for despatch.

FORM B (See Rule 3)

Daily manufacture account for all products other than Vegetable Product :—

- (a) Other Hydrogenated Product
- (b) Refined O.I
- (c) All other Products

Date	Opening balance	Quantity made ready for despatch	Quantity issued out of the factory	Quantity of ready product returned to factory for reprocessing	Total of columns 4 and 5	Closing balance	Remarks
1	2	3	4	5	6	7	8
	Tons	Tons	Tons	Tons	Tons	Tons	

NOTE—A separate register to be maintained for (a), (b) and (c)

FORM C (See Rule 4)
Vegetable Product—Monthly Return

Month	19						
Opening balance	Quantity made ready for despatch	Quantity issued out of the factory otherwise than for export out of India	Quantity issued out of the factory for export out of India	Quantity of ready product returned to factory for reprocessing	Total of columns 3, 4 and 5	Closing balance	Remarks
1	2	3	4	5	6	7	8
Cwts. lbs.	Cwts. lbs.	Cwts. lbs.	Cwts. lbs.	Cwts. lbs.	Cwts. lbs.	Cwts. lbs.	Cwts. lbs.

I do hereby declare that I have compared the above particulars with the records and books of the factory, and they are, in so far as I can ascertain, accurate and complete.
Dated this _____ day of _____ 19 _____ Sd. _____ (Owner of factory)

FORM D (See Rule 4)
Other Products—Monthly Return

(a) Other Hydrogenated Products
(b) Refined Oil
(c) All other Products
Month _____ 19 _____

Opening balance	Quantity made ready for despatch	Quantity issued out of the factory	Quantity of 'ready' product returned to factory for reprocessing	Total of columns 3 and 4	Closing balance	Remarks
1	2	3	4	5	6	7
Tons	Tons	Tons	Tons	Tons	Tons	

(a)
(b)
(c)

I do hereby declare that—
(1) I have compared the above particulars with the records and books of the factory, and they are, in so far as I can ascertain, accurate and complete;
(2) I further declare that these products, together with the Vegetable Product covered by Form C, constitute the total production and issue of manufactured products in the month;
(3) the other hydrogenated products have been sold by us for purposes other than for human consumption.
Dated this _____ day of _____ 19 _____ Sd. _____ (Owner of factory)

FORM E (See Rule 6)
Daily Oil Account Register
(Separate Register for each kind of oil)

Description of oil :

Date	Opening balance	Oil received			Oil issued				Closing balance	Remarks
		By road	By rail	Ex-own Mill	Total	To Process	Otherwise disposed of	Total		
		Day To date	Day To date	Day To date	Day To date	Day To date	Day To date	Day To date		
Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	

NOTE—(a) "Oil received" will mean normally oil received into storage tanks. If oil is received directly into the processing department, it must be entered both as "Oil received" and "Oil issued".
(b) "Oil issued" means oil issued to the processing department or oil issued from a factory storage tank to a place outside the factory.

FORM F (See Rule 6)
Daily Process Register

	Day	To date
	Tons	Tons
(1) Oil issued
(2) Manufactured products Returned for reprocessing
(3) Quantity made ready for despatch—		
(a) Vegetable Product
(b) Other Hydrogenated products
(c) Refined oil
(d) All other products

FORM G (See Rule 6)
Monthly Manufacture Report

							Tons	Tons
(1) Opening balance (Stock in process)	..	..	..	..	..	..	..	..
(2) Oil received into process	..	..	..	..	..	..	..	..
(3) Manufactured Products returned for reprocessing—								
(4) TOTAL of (1), (2) and (3)	..	..	..	..	..	..	..	..
(5) Quantity made ready for despatch—								
(a) Vegetable product	..	..	..	..	..	..	..	..
(b) Other hydrogenated products	..	..	..	..	..	..	..	..
(c) Refined oil ..	..	..	..	..	..	..	..	..
						Total of (a), (b) and (c)	..	..
(6) Closing balance (Stock in process)	..	..	..	..	..	..	..	..
(7) Total of (5) and (6)	..	..	..	..	..	..	..	..
(8) Loss, i.e., difference between (4) and (7)	..	..	..	..	..	..	..	..
(9) Loss as a percentage of (4) minus (6)	..	..	..	..	..	..	..	..

FORM H (See Rule 9)

Register of assessment for factory for the month of 19

Serial No	No. and date of gate pass	Date of issue	Total quantity of vegetable product covered by the gate pass referred to in col. 2	Deduction claimed under rule 18 on account of quantity exported out of India	Balance of vegetable product on which duty is leviable	Amount of duty assessed	Initials of the Assistant Collector	Remarks
1	2	3	4	5	6	7	8	9
			Cwt. lbs.	Cwt. lbs.	Cwt. lbs.	Rs. A.		

Total duty assessed.....
Date on which notice of demand for payment of duty was issued in Form I under Rule 9.....
Date on which duty was paid.....

Assistant Collector

FORM I (See Rules 5 and 9)

Notice of demand for payment of duty under Rule 9 of the Vegetable Product (Excise Duty) Rules, 1943. No..... Office of the Assistant Collector. 19

Notice of demand for payment of duty under Rule 9 of the Vegetable Product (Excise Duty) Rules, 1943. No..... Office of the Assistant Collector. 19

Name of factory..... To.....
For the month of..... 19
Owner.....
Amount (rupees).....

Take notice that on behalf of the Central Government I hereby demand payment by you of the sum of rupee now due on account of Excise Duty on vegetable product for the month of..... 19, and that if the above mentioned amount be not paid before the end of the month I shall proceed to obtain payment of the same and take such other action under the Vegetable Product (Excise Duty) Act, 1943, as may be necessary.

Assistant Collector,

FORM K (See Rule 19)

To The Customs Collector, (Port)

I propose to export the undermentioned quantities of vegetable product to..... (Country of destination) per..... S. S..... on..... 19

Description and brand of vegetable product	No. of containers	Capacity of the containers of the different sizes	Quantity of vegetable product	Name of producing factory	Date of issue out of the factory	Name of exporter	Amount of duty of which deduction is claimed under Rule 19	Remarks
1	2	3	4	5	6	7	8	9
		lbs.	Cwt.	lbs.			Rs. A.	

Dated this..... day of..... 19 Signed.....
Shipping bill No....., dated..... 19 (Owner of factory)

Certificate of the Customs Collector

I certify that the consignment of vegetable product specified above has been shipped in full to..... (Country of destination) on the..... 19, and that there has been no relanding of any vegetable product in the said consignment.

Dated the..... 19 (Sd.) Customs Collector, (Port).....

Simla, 1st April 1943

No. 3—In pursuance of sub-rule (1) of rule 18 of the Vegetable Product (Excise Duty) Rules, 1943, the Central Government is pleased to exempt from the payment of the duty leviable under section 3 of the Vegetable Product (Excise Duty) Act, 1943 (XI of 1943), vegetable product exported by or on behalf of the owner of a factory in British India direct by sea to any country outside India.

Provided that nothing in this notification shall be deemed to apply to the export of vegetable product by sea to French Possessions in India ;

Simla, 1st April 1943

No. 4—In pursuance of sub-rule (1) of Rule 18 of the Vegetable Product (Excise Duty) Rules, 1943, the Central Government is pleased to exempt the vegetable product known as "Margarine" from the payment of the duty leviable thereon under section 3 of the Vegetable Product (Excise Duty) Act, 1943 (XI of 1943).

K. G. JACOB

Dy. Secy. to Govt. of India

FINANCE DEPARTMENT (CENTRAL REVENUES)

NOTIFICATIONS

Simla, 17th April 1943

No. 10—In exercise of the powers conferred by section 8 of the Vegetable Product (Excise Duty) Act, 1943 (XI of 1943), the Central Government is pleased to direct that the following amendment shall be made in the Vegetable Product (Excise Duty) Rules, 1943, namely :—

A. In sub-rule (1) of rule 11 of the said Rules, after the words "in writing" the words and letter "in Form L" shall be inserted.

B. To the Forms set out in the Schedule appended to the said Rules, the following Form shall be added, namely :—

" FORM L

Direction under section 4 (3) of the Vegetable Product (Excise Duty) Act, 1943

Particulars :—
 Name of owner of factory
 Place where factory situated

Month (and year) for which duty assessed 19 .
 Amount of duty Rupees
 Sum fixed for recovery in lieu of duty Rs.

Whereas excise duty payable on Vegetable Product, of which particulars are set out above, has not been paid within the time fixed by a notice issued in accordance with the Vegetable Product (Excise Duty) Rules, 1943 and such duty is deemed to be an arrear ;

And whereas in exercise of the power under section 4(1) of the Vegetable Product (Excise Duty) Act, 1943 (XI of 1943), the sum stated above has been fixed by me for recovery in lieu of the said duty.

Now therefore in exercise of the power under section 4(3) of the same Act I hereby direct that no issue of Vegetable Product shall be made and no plant, machinery or material shall be removed out of the said factory until the sum so fixed for recovery in lieu of duty has been paid or recovered

Signature

Designation

Dated

Endorsement to be made by the officer concerned under sub-rule (3) of rule 11 of the Vegetable Product (Excise Duty) Rules, 1943*."

Certified that one signed copy of this Direction was delivered by me personally at the factory, as follows :—

Date

Time

Name and designation of person to whom tendered (if known)

The person to whom the document was tendered appeared to me to be at the time exercising principal authority in the factory.

(Or, as the case may be)

No person appearing to be in authority was present in the factory. I therefore affixed the document on

Signature

Designation

Dated

* Any words which are inapplicable are to be struck out.

K. G. JACOB

Dy. Secy. to Govt. of India

CENTRAL EXCISES

Simla, 24th April 1943

No. 13—In exercise of the powers conferred by section 8 of the Vegetable Product (Excise Duty) Act, 1943 (Act XI of 1943), the Central Government is pleased to direct that

the following further amendments shall be made in the Vegetable Product (Excise Duty) Rules, 1943, namely:—

In rule 2 of the said Rules—

(i) In sub-clause (b) of clause (v), for the words "Provincial Government" the words "Central Government" shall be substituted;

(ii) In sub-clause (b) of clause (vi), for the words "the Chief Officer-in-charge of revenue administration of the district in which the factory is situated" the words "such officer as may be appointed by the Central Government to perform the duties of an Assistant Collector under these Rules" shall be substituted.

K. K. CHETTUR

Dy. Secy. to Govt. of India