

The Cement Cess Rules, 1993

UNION OF INDIA

India

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Rule THE-CEMENT-CESS-RULES-1993 of 1993

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1964.

In exercise of the powers conferred by Section 30 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby makes the follow in;, rules, namely:

1. Short title.

- These rules may be called the Cement Cess Rules, 1993.

2. Definitions.

- In these rules, unless the context otherwise requires,(a)"Act" means the Industries (Development and Regulation) Act, 1951 (65 of 1951);(b)"Cess" means the cess levied and collected in terms of Order No. S.O. 125(E), dated 24th February, 1993 of Department of Industrial Development, issued under sub-section (1) of Section 9 of the Act;(c)"Collecting Agency" means the Development Commissioner for Cement Industry, Government of India, or such other officer or authority as may be authorised by the Central Government to collect the amount of cess on its behalf under the Act;(d)"Development Council" means the Development Council for Central Industry established under Section 6 of the Act;(e)"cement" means any variety of cement manufactured in India, and includes portland pozzolana cement, blast furnace slag cement, water-proof (hydrophobic) cement rapid hardening cement, low heat cement, masonry cement, high strength ordinary portland cement, oil well cement and white cement;(f)"manufacturer" means any cement plant producing cement, excluding cement plants of capacity less than 99,000 tonnes per annum based on rotary kiln :and 66,000 tonnes per annum based on vertical shaft kilns;(g)words and expressions used herein and not defined but defined in the Act or the rules made thereunder, shall have the meanings

respectively assigned to them in that Act or the rules.

3. Submission of returns.

(1) Every manufacturer shall submit to the Collecting Agency, on or before the 15th every month a return in the Form specified in the Annexure to these rules relating to stocks of cement manufactured or produced in, and removed from his undertaking during the previous month. (2) If any manufacturer fails to furnish the said return within the date specified in sub-rule (1) or furnishes a return which the Collecting Agency has reason to believe is incorrect or defective, the Collecting Agency shall serve notice on the manufacturer calling upon him to produce all or any of his accounts relating to the cement manufactured or produced by him.

4. Process of the cess.

(1) Every manufacturer shall remit the amount of cess as due for the previous month by the 15th day of the following month through demand draft in favour of the Collecting Agency. (2) The proceeds of the cess shall first be credited to the Consolidated Fund of India under the head "0852-Industries-Cess on Cement" and the Central Government may after due appropriation made by Parliament by law in this behalf, hand over to the Development Council such sums as it may consider necessary from out of such proceeds after deducting therefrom the cost of collection.

5. Opening of accounts.

- The amount received by the Development Council under rule 4 shall be kept in an account with the State Bank of India.

6. Accounts of the Development Council.

(1) The Development Council shall maintain proper accounts relating to the amount received by it under rule 4. (2) The audited statement of accounts for every financial year, together with the auditor's report thereon, shall be submitted to the Central Government.

7. Budget estimates of the Development Council.

(1) The Development Council shall in each year prepare a budget for the ensuing financial year and submit the same for sanction to the Central Government on or before such dates as may be specified by the Central Government. (2) No expenditure, shall be incurred until the budget is sanctioned by the Central Government. (3) The budget shall be preferred in accordance with such instructions as may be issued from time to time by the Central Government.

8. Purpose for which the proceeds of the cess shall be utilized.

- In accordance with the Cls. (a), (b), (c) and (d) of sub-section (4) of Section 9 of the Act, the proceeds of the cess collected under the said section shall be utilized for the following purposes namely : (i) for assisting the National Council for Cement and Building Materials, a society registered under the Societies Registration Act, 1860 (21 of 1860), for partly meeting its recurring expenditures, provision for depreciation, capital expenditure not covered under grant-in-aid from Government, and for carrying out Research and Development Projects and Training Programmes in the interest of the cement industry as may be decided by the Development Council; (ii) suggesting norms, and methodology and productivity improvement, covering production, energy, maintenance, quality, environmental improvement and cost reduction; (iii) providing guidance and assistance in identification and optimum exploitation of raw materials for manufacture of cement and building materials; (iv) providing design and engineering support for setting up and modernisation of cement plants; (v) development of new materials and processes for cement manufacture including improved refractories; (vi) promoting environmental improvement programmes for the cement industry covering control of dust emission, noise pollution and environmental impact assessment in limestone quarries and cement plants; (vii) promoting standardisation and quality control programme in cement manufacture including providing, testing and calibration support service to the cement industry; (viii) development of bulk supply and distribution system for cement by rail; road and waterways and improved system for packaging; (ix) promoting the training of persons engaged or proposing engagement, in the cement industry and their education in technical or artistic subject relevant thereto; (x) development of national data bank and information services and library and documentation services for cement industry and dissemination of industrial information through publications; (xi) recommending targets for production, co-ordination production programmes and reviewing progress therefor from time to time; (xii) assisting in the distribution of materials and promotion arrangements for obtaining materials for the cement industry; (xiii) promotion of the adoption of measures for increasing the productivity of labour, including measures for securing safer and better working conditions and the provisions of improvement of amenities and incentives for workers; (xiv) defraying such minimum administrative expenses as may be involved in the discharge of its functions, including travelling allowance for the members of the Development Council.

Annexure (See rule 3) Form of Monthly Return to be submitted under the Cement Cess Rules, 1993

Month ending Name of Factory
 Address

Opening balance of goods subject to cess	Goods subject to cess manufactured	Goods subject to cess removed			
Description	Quantity	Description	Quantity	Description	Quantity
1	2	3	4	5	6
Closing balance	Amount of Cess leviable on quantity removed	Remarks			
Description	Quantity				
7	8	9	10		

Note. - Separate entry should be made in respect of each variety of cement. I/We declare that I/We have compared the above shown particulars with the records and books of my/our Factory and that they are in so far as I/We can ascertain, accurate and complete. DateSignature of Manufacturer