

# U.P. Sugarcane Cess Act, 1956

UTTAR PRADESH

India

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### Act 22 of 1956

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U.P. Sugarcane Cess Act, 1956(U.P. Act No 22 of 1956)Last Updated 3rd December, 2019Statement of Objects and Reasons. - The law relating to imposition of cess on cane intended for consumption or use in and sale to a factory is contained in Section 20 of the U.P. Sugarcane Regulation of Supply and Purchase Act. 1953. Earlier this provision existed in Section 29 of the Sugar Factories Control Act, 1938, the validity of which has been doubted. The cess has now continued to be levied for over 17 years and it is considered expedient that the law relating to its imposition should with such modification as have been found necessary, be consolidated in a separate enactment, and doubts about the validity removed.This Bill is accordingly introduced. "Vide U.P. Gazette, Extra, dated April 24, 1956][Dated 24.04.1956]An Act to amend and consolidate the law relating to imposition of cess on sugarcane intended for use consumption in or sale to a [factory and a Gur, Rab or Khandsari Sugar Manufacturing Unit] [Substituted by U.P. Act No. II of 1960)] whereas it is expedient to amend and consolidate the law relating to imposition of cess on sugarcane intended for use and consumption in or sale to a [factory and a Gur, Rab or Khandsari Sugar Manufacturing Unit] [Substituted by U.P. Act No. II of 1960)].It is hereby enacted as follows in the Seventh Year of the Republic of India:

### 1. Short title, extend and commencement.

(1)This Act may be called the U.P. Sugarcane Cess Act, 1956.(2)It extends to the whole of Uttar Pradesh.(3)This section shall come into force at once, and the provisions of Sections 2,3 and 5 to 8 shall be deemed to have come into force on and from the 26th day of January. 1950.

### 2. Definitions.

- In this Act, unless there is anything repugnant in the subject or context, the words and expressions-(a)"Appointed Date" mean the date on which the Act is first published in the Official Gazette.(b)[ "Cane" , "Cane Commissioner" , "Factory, Gur, Rab or Khandsari Sugar Manufacturing Unit" , "Occupier of a factory or a Gur, Rab or khandsari Sugar Manufacturing unit" , "State

Government" and "Sugar Commissioner" shall have the meanings assigned to them in the Uttar Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1953] [Inserted by U.P. Act No. II of 1960)](c)"Owner a [factory or a Gur, Rab or Khandsari Sugar Manufactory Unit] [Inserted by U.P. Act No. II of 1960)] will included occupier of [a factory or a Gur, Rab or Khandsari Sugar Manufacturing Unit] [Inserted by U.P. Act No. II of 1960)] and the Person, by of [the factory or a Gur, Rab or Khandsari Sugar Manufacturing Unit] [Substituted by U.P. Act No. II of 1960)].

### 3. Imposition of Cess.

- [(1) The State Government may be notification in the official Gazette impose a cess not exceeding twenty-five naye paise per maund on the entry of cane into the premises of a factory or of a Gur, Rab or Khandsari Sugar Manufacturing unit for use, consumption or sale therein:Provided that different rates of cess may be imposed by the State Government for a factory and a Gur, Rab or Khandsari Sugar Manufacturing Unit:Provided further that the State Government may by notification in the office Gazette remit in whole or in part such cess in respect of cane used or to be used in a factory or in a Gur, Rab or Khandsari Sugar Manufacturing Unit for a limited purpose specified in the notification.Explanation. - If the State Government, in the case of any factory or any Gur, Rab or Khandsari Sugar Manufacturing Unit, situate outside Uttar Pradesh, so declare, any place in Uttar Pradesh, set apart for the purchase of cane intended or required for use, consumption or sale in such factory in such Gur, Rab, or Khandsari Sugar Manufacturing Unit shall be deemed to be the premises of the factory or of the Gur, Rab or Khandsari Sugar Manufacturing Unit, as the case may be] [Inserted by U.P. Act No. II of 1960)](2)The cess imposed under sub-section (1) shall be payable be the owner of the factory 5[or of the Gur, Rab or Khandsari Sugar Manufacturing Unit] and shall be paid on such date and at such place as may be prescribed.(3)Any arrear of cess not paid on the date prescribed under sub-section (2) shall carry interest at 6 per cent, per annum from such date to date of payment.(4)The State Government may for the purpose of assessment and collection of the cess, appoint officers and authorities and may also prescribed the manner in which the cess shall be assessed and collected.(5)Where any person is in default in making the payment of the cess. the officer or authority empowered to collect the cess may direct that in addition to the amount of the arrears and interest a sum not exceeding 10 per cent. thereof shall by way of penally be recovered from the person liable to pay the cess.(6)The officer or authority empowered to collect the cess may forward to the Collector a certificate under his signature specifying the amount of arrears including interest due from any person and on receipt of such certificate, the Collector shall proceed to recover the amount specified from such persons as if it were an arrear of land revenue.(7)Any sum imposed by way of penally under sub-section (5) shall be recoverable in manner provided in sub-section (6) for the recovery of the arrear of cess.

### 3A. [ Grant of licences for manufacturing gur or rab. [Added by U.P. Act No. II of 1960.]

(1)no Gur, Rab or Khandsari Sugar Manufacturing Unit, other than a unit, which has obtained a licence under the Uttar Pradesh Khandsari Sugar Manufactures Licensing Order, 1959, shall without obtaining a licence from the Sugar Commissioner, carry on or undertake any process connected with the manufacture or production of gur or rab.(2)An application for licence under sub-section (1) shall

be made to the Sugar Commissioner in such form and accompanied with a treasury challan for such fee as may be prescribed.(3)An application for the grant of renewal of a licence under sub-section (2) shall be disposed of by the Sugar Commissioner as expeditiously as may be possible and shall not be rejected except in a case, where the Sugar Commissioner is of the opinion that it is necessary or expedient so to do in the public interest with a view to ensure adequate supplies of cane to a factory for keeping it fully engaged in the whole of the crushing season.(4)Any person aggrieved by the order of the Sugar Commissioner under sub-section (3) may, within thirty days from the date of the said order, prefer an appeal to the State Government whose decision thereon shall be final.(5)In case of rejection of an application for grant or renewal of a licence, the applicant shall be entitled to a refund of the licence fee paid after the expiry of the period of limitation prescribed for filing an appeal against that order or on the rejection of the appeal.(6)In case the applicant, of his own accord, returns the licence within 15 days of its receipt and satisfies the licensing authority that he has done nothing under it, he shall be entitled to a refund of the licence fee.

### **3B. Renewal of licences.**

(1)A licence granted under Section 3-A shall be valid for the period of twelve months commencing from October 1. each year, but may on application made, not less than thirty days before expiry of the said periods be renewed from time to time for a period not exceeding twelve months reckoning from October 1, subject to payment of such fees as may be prescribed.(2)A licence granted or renewed under this Act may on payment of such later fee as may be prescribed, be also renewed in cases where the application for renewal has been made beyond the period fixed therefor under sub-section (1).

### **3C. Conditions for suspension or cancellation of a licence.**

(1)The Sugar Commissioner may, in case of contravention of any of the provisions of this Act or the rules made thereunder or any of the conditions of the licence, suspend or cancel a licence granted or renewed under this Act, or refuse renewal of the same.](2)Any person aggrieved with the order of the Sugar Commissioner under sub-section (1) may, within such period as may be prescribed, prefer an appeal to the State Government whose decision thereon shall be final.(3)The cancellation or suspension of a licence under sub-section (1) shall not entitle the licensee to any compensation or to the refund of any fee paid in respect of such licence.

## **4. Penalties.**

- If any person defaults in the payment of cess imposed under sub-section (1) of section 3, or, contravenes any provision of any rule made under this Act, he shall without prejudice to his liability therefor under sub-section (5) of Section 3 be liable to imprisonment up to six months or to a fine not exceeding rupees five thousand or both and in the case of continuing contravention to a further fine not exceeding rupees one thousand for each day during which the contravention continue.

## **5. Institution of proceedings.**

(1) No prosecution shall be instituted under this Act except upon complaint made by or under authority from the Cane Commissioner or the District Magistrate. (2) On the application of a person accused of an offence under this Act, the Cane Commissioner or with the previous concurrence of the Cane Commissioner, the District Magistrate may at any stage compound such offence by levying a composition fee not exceeding rupees five thousand. (3) No Court inferior to that of a Magistrate of the second class shall try any offence against this Act or any rule made thereunder.

## **6. Special Powers of Magistrate.**

- Notwithstanding anything contained in Section 32 of the Code of Criminal Procedure, 1898. It shall be lawful for a Magistrate of the First Class specially empowered by the State Government in this behalf and trying any case under this Act or any rule made thereunder to pass a sentence of fine not exceeding five thousand rupees on any person convicted for any offence under this Act.

## **7. Protection of action taken under the Act.**

(1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of any order or rule made under this Act. (2) No suit or other legal proceeding shall lie against the State Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of any rule made under this Act.

## **8. Determination of occupier for the purpose of this Act.**

(1) Where the owner of a factory is a firm or other association of individuals, any one or more of the partners or members, thereof would be the owner for the purpose of the Act and may be prosecuted and punished as such for any offence under this Act. (2) Where the owner of a factory is a public company any one or more of the directors thereof, or, in the case of private company any one or more of the shareholder thereof may be prosecuted and punished under this Act for any offence for which the owner of the factory is punishable.

## **9. Repeal.**

(1) Section 20 of the Sugarcane (Regulation of Supply and Purchase) Act, 1953, is hereby repealed. (2) Without prejudice to the general application of Section 24 of the U.P. General Clauses Act, 1904, every notification imposing cess issued and every assessment made (including the amount of cess collected) under or in pursuance of any such notification, shall be deemed a notification issued, assessment made and cess collected under this Act as if Section 2, 3 and 5 to 8 had been in force at all material dates. (3) Subject as provided in Cl. (1) of Art. 20 of the Constitution every notification issued, cess imposed and act or thing done to omitted between the 20th day of January, 1950 and the appointed date in exercise or the purported exercise of a power under Section

29 of the U.P. Sugarcane [Regulation of Supply and Purchased) Act, 1953, which would have been validly and property issued, imposed done or omitted if the said sections had been as Section 3 of this Act, shall in law be deemed to be and to have been validly and property imposed and done, any judgment, decree or order of any Court notwithstanding.

## **10. Rules.**

(1)The State Government may make rules for carrying out the provisions of the Act.(2)Without prejudice to the generality of the foregoing power, such rules may provide for-(a)the manner and the form in which certificate may be forwarded to the Collector under sub-section (5) of Section 3:(b)collecting any information or statistics for the purposes of this Act;(c)the form and the manner in which any return shall be prepared and furnished:(d)the matters which are to be and may be prescribed.(3)The power to make rules under sub-section (1) and (2) shall include the power to make rules with retrospective application so however that the rules so made shall not have effect prior to twenty-sixth day of January 1950.(4)All rules made under this Act shall be laid before the State Legislature as soon as may be, after they are made and shall be subject to such omission, alterations and additions as the Legislature may make in the Session they are so laid:Provided that any rules having retrospective application shall not come into force until fourteen days after its copy has been laid on the table of the Legislative Assembly.