

# **The Textiles Committee (Appeal to the Tribunal) Rules, 1976**

UNION OF INDIA

India

## **The Textiles Committee (Appeal to the Tribunal) Rules, 1976**

### **Rule**

### **THE-TEXTILES-COMMITTEE-APPEAL-TO-THE-TRIBUNAL-RULES-1976 of 1976**

- Published on 19 April 1976
- Commenced on 19 April 1976
- [This is the version of this document from 19 April 1976.]
- [Note: The original publication document is not available and this content could not be verified.]

The Textiles Committee (Appeal to the Tribunal) Rules, 1976Published vide Notification in the Gazette of India, Extra, Part 3, Section 3(i), dated 19th April, 1976

### **1739.**

G.S.R. 296 (E), New Delhi, the 19th April, 1976. - Whereas the draft of the Textiles committee (Appeal) Rules, 1975, to provide for certain matters regarding appeal to the Tribunal constituted under section 58 of the Textiles Committee Act, 1963 (41 of 1963), was published as required by sub-section (1) of section 22 of the said Act, at pages 1931-34 of the Gazette of India, Extraordinary, part II, Section 3, sub-section (i), dated the 3rd September, 1975, under the notification of the Government of India in the Ministry of Commerce, No. G.S.R. 482(E), dated 3rd September, 1975, inviting objections and suggestions from all persons likely to be affected thereby, till the expiry of a period of forty-five days from the date of publication of the said notification in the Official Gazette :And whereas the said Gazette was made available to the public on the 9th September, 1975;And whereas objections and suggestions received from the public on the said draft have been considered by the Central Government;Now, therefore, in exercise of the powers conferred by section 22 of the said Act, the Central Government hereby makes the following rules, namely :-

### **1. Short title.**

(1)These rules may be called the Textiles committee (Appeal to the Tribunal) Rules, 1976,(2)They shall come into force on the date of their publication in the Official Gazette.

## **2. Definitions.**

- In these rules, unless the context otherwise requires,---(a)"Act" means the Textiles Committee Act, 1963 (41 of 1963);(b)"Assessing Officer", "cess" and "manufacturer" shall have the meaning respectively assigned to them in the Textiles Committee (Cess) Ru.cs,1975;(c)"Form" means the Form annexed to these rules;(d)"Tribunal" means the Tribunal constituted under section 5B of the Act.

## **3. Form of appeal to the Tribunal.**

(1)An appeal to the Tribunal under section 5A of the Act shall be made in the Form annexed to these rules and be verified in the manner indicated therein.(2)The Form of appeal referred to in sub-rule (1) and the form of verification appended thereto shall be signed,--(a)in the case of an individual, by the individual himself; where the individual is absent from India, by the individual concerned or by some person duly authorised by him in this behalf; and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;(b)in the case of a Hindu undivided family, by the Karla, and, where the Karla is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;(c)in the case of a company or local authority, by the principal officer thereof;(d)in the case of a firm, by any partner thereof, not being a minor;(e)in the case of any other association by any member of the association or the principal officer thereof; and(f)in the case of any other person, by that person or by some person competent to act on his behalf.

## **4. Fees payable on appeals.**

- An appeal to the Tribunal shall be accompanied by a fee equal to 10 percent of the amount disputed or Rs 100/- whichever is less.

## **5. Procedure for filing appeals.**

(1)An appeal to the Tribunal shall be presented by the appellant in person or by his authorised representative, to the Tribunal at its headquarters in Bombay or to an officer authorised in this behalf by the Tribunal, or sent by registered post addressed to the Tribunal or to such officer.(2)An appeal sent by post under sub-rule (1) shall be deemed to have been presented to the Tribunal or to the officer authorised by the Tribunal on the day on which it is received in the office of the Tribunal at Bombay or, as the case may be, in the office of such-officer.

## **6. Contents of Form of appeal.**

- Every form of appeal to the Tribunal shall be written in English and shall set forth, concisely and under distinct head the grounds of appeal without any arguments or narrative and such grounds shall be numbered consecutively.

## **7. What to accompany an appeal.**

(1) Every Form of appeal to the Tribunal shall be in triplicate and shall be accompanied by two copies (at least one of which shall be a copy duly certified by the assessing Officer) of the notice of demand regarding assessment appealed against. (2) The Tribunal may in its discretion accept a Form of appeal which is not accompanied by all or any of the documents referred to in sub-rule (1).

## **8. Filing of affidavits.**

- Where a fact which cannot be borne out by, or is contrary to the record is alleged, it shall be stated clearly and concisely and supported by a duly sworn affidavit.

## **9. Grounds which may be taken in appeal.**

- The appellant shall not, except by leave of the Tribunal urge or be heard in support of any ground not set forth in the Form of appeal.

## **10. Who may be joined as respondent in an appeal by assessee.**

- In an appeal under section 5A of the Act, the Committee shall be made a respondent to the appeal.

## **11. Authorisation to be filed.**

- An authorised representative appearing on behalf of the appellant at the hearing of an appeal shall file the document of authorisation before the commencement of the hearing.

## **12. Hearing of the appeal.**

(1) On the day fixed or any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal. (2) The Tribunal shall then, if necessary, hear the respondent against the appeal and in such case the appellant shall be entitled to reply.

## **13. Dismissal of appeal for appellant's default etc.**

- Where on the day fixed for hearing or any other day to when the hearing may be adjourned, the appellant does not appear when the appeal is called on the hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or may hear it ex parte : Provided that where the appeal has been dismissed for default and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the dismissal and restoring the appeals. Explanation.- In this rule and in rule 14, "appear" means appear in person or through an authorised representative.

#### **14. Hearing appeal ex parte.**

- Where on the day fixed for hearing or any other day to which the hearing may be adjourned the appellant appears and the respondent does not appear when the appeal is called on for hearing, the Tribunal may hear the appeal ex parte.

#### **15. Remand of the case by the Tribunal.**

- Where the Tribunal is of the opinion that the case should be remanded, it may remand it to the committee or to the Assessing Officer with such directions as the Tribunal may think fit.

#### **16. production of additional evidence before the Tribunal.**

- The parties to the appeal shall not be entitled to produce additional evidence either oral or documentary before the Tribunal, except by the leave of the Tribunal.

#### **17. Mode of taking additional evidence.**

- Such document may be produced or such witness examined or such evidence adduced before the Tribunal as the Tribunal may direct.

#### **18. Adjournment of appeal.**

- The Tribunal may, on such terms as it think fit, and at any stage, adjourn the hearing of the appeal.