

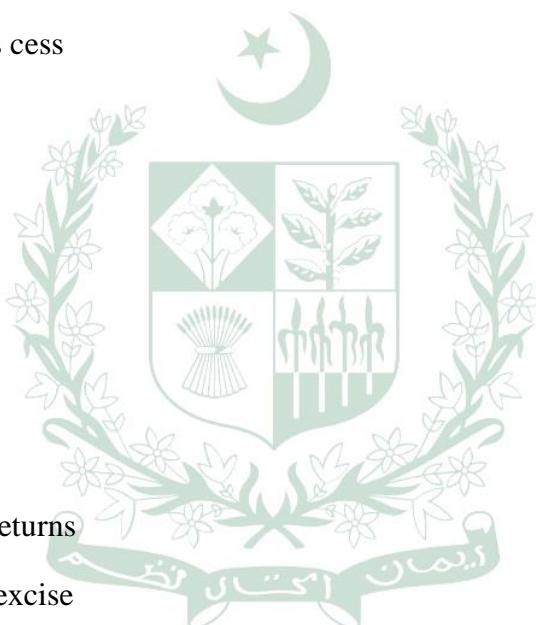


THE OIL SEEDS COMMITTEE ACT, 1946



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THE PAKISTAN CODE

THE OIL SEEDS COMMITTEE ACT, 1946

¹ACT No. IX OF 1946

[18th April, 1946]

²[An Act to provide for the levy and collection of cesses on oils extracted from oilseeds and oilseeds exported from Pakistan].

²[Whereas it is expedient to provide for the levy and collection of cesses on oils extracted from oilseeds and oilseeds exported from Pakistan ;]

It is hereby enacted as follows:—

1. Short title and extent.—²[(1) This Act may be called the Oilseeds Cesses Act, 1946].

³[(2) It extends to the whole of Pakistan.]

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

⁴[* * * * * * *]

⁴[(a)] “Collector” means the officer appointed by the ⁵[Federal Government] to perform in any specified area the duties of a Collector under the provisions of this Act and the rules made thereunder, and includes any officer subordinate to that officer whom he may by order in writing authorise to perform his duties under those provisions;

⁶[* * * * * * *]

⁴[(c)] “grower” means an agriculturist who grows oilseeds, with or without the aid of hired labour;

⁴[(d)] “mill” means any place in which oilseeds are crushed with the aid of power, which is a factory as defined in section 2 of the Factories Act, 1934; (XXV of 1934).

¹The Act has been extended to—

(a) the Baluchistan States Union, see the Baluchistan States Union (Federal Laws) (Extension) Order, 1953 (G. G. O. 4 of 1953), as amended;

(b) the Khairpur State, see the Khairpur State (Federal Laws) (Extension) Order, 1953 (G. G. O. 5 of 1953), as amended; and

(c) the State of Bahawalpur, see the Bahawalpur (Extension of Federal Laws) Order, 1953 (G. G. O. 11 of 1953), as amended.

The Act has been and shall be deemed to have been brought into force in Gwadur (with effect from the 8th September, 1958), by the Gwadur (Application of Central Laws) Ordinance, 1960 (XXXVII of 1960), s. 2.

²Subs. by the Acts relating to Cesses on Agricultural Products (Amtd.) Ordinance, 1982 (X of 1982), s. 2 and Schedule for the long title, which was previously amended by Act 19 of 1960, s. 2.

³Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for the original sub-section (2), as amended by A. O., 1949.

⁴Cls. (a) and (d) omitted, and clauses (b), (c), (e) and (f) relettered as clauses (a) (b), (c), and (d) respectively, by Act IX of 1950, s. 5.

⁵Subs. by F. A. O. 1975, Art. 2 and Table for “Central Government”.

⁶Clause (b) omitted by Ord. X of 1982, s. 2 and Sch., which was previously amended by various enactments.

¹[(e)] “oilseeds” does not include coconuts;

¹[(f)] “prescribed” means prescribed by rules made under this Act (XXV of 1934).

3. Imposition of oilseeds cess.—(1) There shall be levied and collected on and after the date of the commencement of this Act as cesses for the purposes of this Act,-

- (a) on all oils extracted from oilseeds crushed in any mill in ²[Pakistan], whether the oilseeds are produced in or imported from outside ²[Pakistan], a duty of excise at the rate of one anna per maund, and
- (b) on all oilseeds exported out of ²[Pakistan], to a destination outside ³[Pakistan], a duty of customs at the rate of two annas per maund:

Provided that the ⁴[Federal Government] may from time to time ⁵[* * *] ,fix by notification in the official Gazette ⁶[different] rate at which the duty of excise or duty of customs shall be levied and collected:

Provided further that no such duty of customs shall be levied on any oilseeds exported under a contract for export entered into before the aforesaid date.

⁷[* * *]

⁸[* * *]

4 to 8. ⁹[Omitted.]

9. ¹⁰[Omitted.]

10. Delivery of monthly returns.—(1) The owner of every mill shall furnish to the Collector, on or before the 7th day of each month, a return stating the total amount of oils extracted in the mill during the preceding month, together with such further information in regard thereto as may be prescribed:

Provided that no return shall be required in regard to oils extracted before the commencement of this Act.

(2) Every such return shall be made in such form and shall be verified in such manner as may be prescribed.

¹Cls. (g) and (h) relettered as clauses (e) and (f) respectively by the Oilseeds Committee (Amdt.) Act, 1950 (IX of 1950), s. 3.

²Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for “the Provinces and the Capital of the Federation” which had been subs. by A. O., 1949, for “British India”.

³Subs. by Act IX, of 1950, s. 6, for “India”.

⁴Subs. by F. A. O., 1975, Art. 2 and Table, for “Central Government”.

⁵The words “and after consulting the Committee” omitted by Act IX of 1950, s. 6.

⁶Subs. *ibid.*, for “lesser”.

⁷Subsection (2) omitted by the Acts relating to Cesses on Agricultural Products (Amdt.) Ordinance, 1982 (X of 1982), s. 2 and Schedule.

⁸Subsection (3) omitted by the Federal Laws (Revision and Declaration) Ordinance, 1981 (XXVII of 1981), s. 3 and Schedule II.

⁹Omitted by the Oilseeds Committee (Amdt.) Act, 1950 (XIX of 1950), s. 7.

¹⁰Omitted by the Acts relating to Cesses on Agricultural Products (Amdt) Ordinance, 1982 (X of 1982), s. 2 and Schedule.

11. Collection of duty of excise.—(1) On receiving any return made under section 10, the Collector shall assess the amount of the duty of excise payable under section 3 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 owner of the mill requiring him to make payment of the amount assessed within thirty days of the service of the notice.

(2) if the owner of any mill fails to furnish in due time the return referred to in sub-section (1) of section 10 or furnishes a return which the Collector has reason to believe is incorrect or defective, the Collector shall assess the amount, if any payable by him in such manner as may be prescribed, and the provisions of sub-section (1) shall thereupon apply as if such assessment had 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 collector shall not assess the duty of excise at an amount higher than that at which it is assessable on the basis of the return without giving to the owner a reasonable opportunity of proving the correctness and completeness of the return.

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

12. Finality of assessment and recovery of unpaid duty of excise.—(1) Any owner of a mill who is aggrieved by an assessment made under section 11 may, within three months of service of the notice referred to in sub-section (1) of that section, apply to the District Judge,¹[* * *] for the cancellation or modification of the assessment and, on such application, the said Judge may cancel or modify the assessment and order the refund to such owner of the whole or part, as the case may be, of any amount paid thereunder.

(2) The decision under sub-section (1) of the District Judge²[* * *] shall be final.

(3) Any sum recoverable under section 11 may be recovered as an arrear of land revenue.

13. Power to inspect mills and take copies of records and accounts.—(1) The Collector or any officer empowered by general or special order of the³[Federal Government] in this behalf shall have free access at all reasonable times during working hours to any mill or to any part of any mill.

(2) The Collector or any such officer may, at any time during working hours, with or without notice to the owner, examine the purchase, sale and stock records and accounts of any mill and take copies of or extracts from all or any of the said records or accounts for the purpose 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:

Provided that nothing in this section shall be deemed to authorise the examination of any description or formulae of any trade process.

¹The words and comma “or in a Presidencytown, to the Chief Judge of the Small Cause Court” omitted by the Oilseeds Committee (Amtd.) Act, 1950 (IX of 1950), s. 9.

²The words and commas “or the Chief Judge of the Small Cause Court, as the case may be,” omitted, ibid.

³Subs. by F. A. O., 1975, Art. 2 and Table, for “Central Government”.

14. Information acquired to be confidential.—(1) All such copies and extracts and all information acquired by a Collector or any other officer from an inspection of any mill or warehouse or from any return submitted under this Act shall be treated as confidential.

(2) If the Collector or any such officer discloses to any person other than a superior officer any such information as aforesaid without the previous sanction of the ¹[Federal Government], he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine:

Provided that nothing in this section shall apply to the disclosure of any such information for the purposes of a prosecution in respect of the making of a false return under this Act.

15 to 16. ²[Omitted.]

17. Power of the Federal Government to make rules.—(1) The ¹[Federal Government] may, after previous publication, make rules for the purpose of carrying into effect the provisions of this

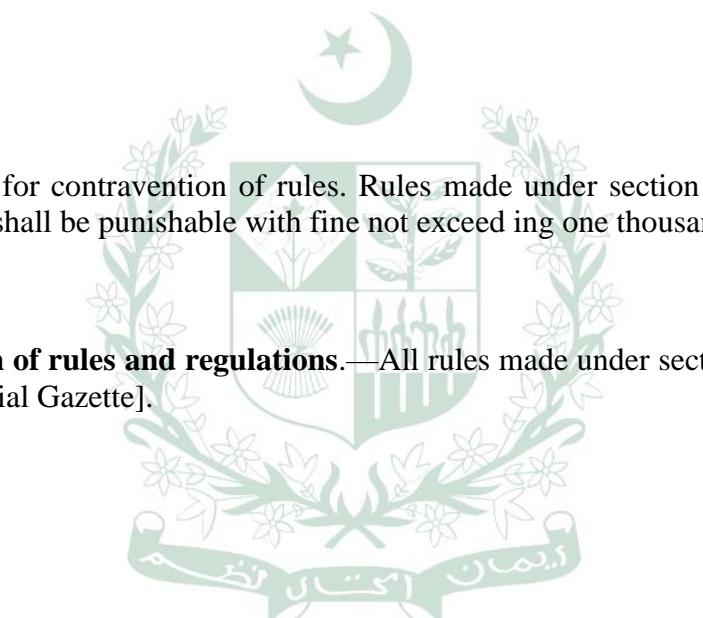
Act.

³[* * * * *]

⁴[17A. Penalty for contravention of rules. Rules made under section 17 may provide that a breach of any of them shall be punishable with fine not exceeding one thousand rupees.]

18. ⁵[Omitted.]

19. Publication of rules and regulations.—All rules made under section 17 ⁶[* * *] shall be published in the ⁷[official Gazette].



THE PAKISTAN CODE

Date:-22.04.2024

¹Subs. by F. A. O. 1975, Art. 2 and Table, for “Central Government”.

²Omitted by the Oilseeds Committee (Amdt.) Act, 1950 (XIX of 1950) s.10.]

³Sub-section (2) omitted by the Oilseeds Committee (Amdt.) Act, 1950 (19 of 1950), s. 11.

⁴Section 17A ins. by the Coconut and Oilseeds Committees Acts (Amdt.) Ordinance, 1962 (25 of 1962), s. 3.

⁵Omitted by the Oilseeds Committee (Amdt.) Act, 1950, (XIX of 1950), s.12.

⁶The words “and all regulations made under section 18” omitted by Act 19 of 1950, s. 13.

⁷Subs. ibid., for “Gazette of India”.