

**THE GAZETTE OF INDIA EXTRAORDINARY PART - II SECTION-I
PUBLISHED BY AUTHORITY**

**MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)**

**New Delhi, dated the 20th March, Saturday, 1982
Phalgun 29, 1903 (Saka)**

The following Act of Parliament received the assent of the President on the 19th March, 1982, and is hereby published for general information:-

The Sugar Cess Act, 1982

[ACT No. 3 OF 1982]

19th March 1982

An Act to provide for the imposition of a cess on sugar for the development of sugar industry and for matters connected therewith.

BE it enacted by Parliament in the Thirty-third Year of the Republic of India as follows:—

1. Short title, extent and commencement.

1 (1) This Act may be called the Sugar Cess Act, 1982.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint..

2. Definitions.

In this Act, unless the context otherwise requires,—

(a) “occupier”, in relation to any sugar factory, means the person who has ultimate control over the affairs of the sugar factory or the owner of the sugar factory in case he is not the occupier;

(b) “prescribed” means prescribed by rules made under this Act;

(c) “sugar factory” means any premises (including the precincts thereof) in any part of which sugar is manufactured by vacuum pan process;

(d) “sugar” means any form of sugar including crushed sugar or sugar in crystallised or powder form, containing ninety per cent, or more of sucrose and produced by the vacuum pan process and includes raw sugar produced by the said process.

3. Imposition of cess.

3. (1) There shall be levied and collected as a cess, for the purposes of the Sugar Development Fund Act, 1982, a duty of excise on all sugar produced any sugar factory in India, at such rate not exceeding twenty-five rupees per quintal of sugar, as the Central Government may, by notification in the Official Gazette, specify from time to time:

(2) The duty of excise levied under sub-section (1) shall be in addition to the duty of excise leviable on sugar under the Central Excises and Salt Act, 1944, (1 of 1944.) or any other law for the time being in force.

(3) The duty of excise levied under sub-section (1) shall be payable by the occupier of the sugar factory in which sugar is produced.

(4) The provisions of the Central Excises and Salt Act, 1944, (1 of 1944.) and the rules made thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the said duty of excise as they apply in relation to the levy and collection of the duty of excise on sugar under that Act.

4. Crediting proceeds of duty to Consolidated Fund of India. The proceeds of the duty of excise levied under section 3 shall be credited to the Consolidated Fund of India..

5. Power to call for reports and returns. The Central Government may require an occupier of a sugar factory to furnish, for the purposes of this Act, such statistical and other information in such form and within such period as may be prescribed.

6. Power to make rules.

6. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for the form in which and the period within which statistical and other information may be furnished under section 5.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of

no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

(R.V.S. Peri Sastri)
Secretary to the Government of India



भारत का राजपत्र The Gazette of India

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-Section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 460]
No. 460]

नई दिल्ली, शुक्रवार, जुलाई 30, 1993/भाद्रपद 8, 1915
NEW DELHI, FRIDAY, JULY 30, 1993/SRAVANA 8, 1915

खाद्य मंत्रालय

अधिसूचना

नई दिल्ली, 30 जुलाई, 1993

का.घा. 585(अ):—चीनी उपकर अधिनियम, 1982 (1982 का 3) को धारा 3 की उप धारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार इस बात से संतुष्ट होने पर कि लोक हित में ऐसा करना आवश्यक है, एतद्वारा भारत से चीनी का निर्यात करने पर उपर्युक्त अधिनियम को धारा 3 की उपधारा (1) के अधीन उद्गृहीत उत्पाद शुल्क से तत्काल प्रभाव से छूट देती है।

[संख्या 1-8/92-एस.डी.एफ.]

एस. के. त्रिपाठी, संयुक्त सचिव

1709 GL/93

(1)

MINISTRY OF FOOD**NOTIFICATION**

New Delhi, the 30th July, 1993

S.O. 585(E).—In exercise of the powers conferred by sub-section (4) of section 3 of the Sugar Cess Act, 1982 (3 of 1982), the Central Government, being satisfied that it is necessary in public interest so to do, hereby exempts the duty of excise, leviable under sub-section (1) of section 3 of the said Act, on sugar exported out of India, with immediate effect.

[No. 1-8/92-SDF]

S. K. TRIPATHI, Jt. Secy.

Printed by the Manager, Govt. of India Press, Ring Road, Mayapuri, New Delhi-110064
and Published by the Controller of Publications, Delhi-110054, 1993

THE GAZETTE OF INDIA EXTRAORDINARY PART - II SECTION-I

PUBLISHED BY AUTHORITY

New Delhi, Monday, February, 2008/Phalguna, 6, 1929 (Saka)

**Ministry of Consumer Affairs, Food & Public Distribution
Department of Food & Public Distribution**

NOTIFICATION

New Delhi, the 25th February, 2008

S.O. 392(E) — In exercise of the powers conferred by sub-section (1) of Section 3 of the Sugar Cess Act, 1982, the Central Government hereby notifies that there shall be levied and collected as a cess for the purpose of Sugar Development Fund Act, 1982, a duty of excise on all sugar produced by any sugar factory in India at a rate of twenty four rupees per quintal of sugar.

2 . The above rate shall come into force with effect from 1st March, 2008 and will apply on sugar dispatched or delivered on or after such date.

**[No. 1-37/2003-SDF]
N. SANYAL, Jt. Secretary**



भारत का राजपत्र The Gazette of India

असाधारण
EXTRAORDINARY
भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 53]

नई दिल्ली, शुक्रवार, जनवरी 9, 2009/पौष 19, 1930

No. 53]

NEW DELHI, FRIDAY, JANUARY 9, 2009/PAUSA 19, 1930

उपभोक्ता मामले, खाद्य और सार्वजनिक वितरण मंत्रालय
(खाद्य और सार्वजनिक वितरण विभाग)

अधिसूचना

नई दिल्ली, 7 जनवरी, 2009

का.आ. 102(अ).—केन्द्रीय सरकार, चीनी उपकर अधिनियम, 1982 (1982 का 3) की धारा 3 की उप-धारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, अपना यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, ऐसी चीनी को, जो "ऐसी अन्य चीनी से विनिर्मित की गई है", जिस पर उक्त अधिनियम की धारा 3 की उप-धारा (1) के अधीन उद्ग्रहणीय उपकर संदत्त किया जा चुका है, उक्त अधिनियम की धारा 3 की उप-धारा (1) के अधीन उत्पाद-शुल्क के रूप में संग्रहीत उपकर के उद्ग्रहण से छूट प्रदान करती है।

[फा. सं. 3-2(II)2007-एसडीएफ अकाउंट्स]

अविनाश वर्मा, निदेशक

MINISTRY OF CONSUMER AFFAIRS, FOOD AND
PUBLIC DISTRIBUTION

(Department of Food and Public Distribution)

NOTIFICATION

New Delhi, the 7th January, 2009

S.O. 102(E).— In exercise of the powers conferred by sub-section (4) of Section 3 of the Sugar Cess Act, 1982 (3 of 1982), the Central Government, being satisfied that it is necessary in public interest so to do, hereby exempts the levy of cess on sugar, collected as a duty of excise, under sub-section (1) of Section 3 of the said Act, on any sugar "manufactured from such other sugar" on which cess, leviable under sub-section (1) of Section 3 of the said Act, has been paid.

[F. No. 3-2(II)2007-SDF A/cs.]

ABINASH VERMA, Director

¹THE SUGAR CESS ACT, 1982
[ACT No. 3 OF 1982]

19th March, 1982

An Act to provide for the imposition of a cess on sugar for the development of sugar industry and for matters connected therewith.

Be, it enacted by Parliament in the Thirty-third year of the Republic of India as follows.—

1. Short title, extent and commencement.—(1) This Act may be called the Sugar Cess Act, 1982.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Definitions.—In this Act, unless the context otherwise requires.—

- (a) **“Occupier”**, in relation to any sugar factory, means the person who has ultimate control over the affairs of the sugar factory or the owner of the sugar factory in case he is not the occupier;
- (b) **“Prescribed”** means prescribed by rules made under this Act;
- (c) **“Sugar factory”** means any premises (including the precincts thereof) in any part of which sugar is manufactured by vacuum pan process;
- (d) **“Sugar”** means any form of sugar including crushed sugar or sugar in crystalised or powder form, containing ninety per cent or more of sucrose and produced by the vacuum pan process and includes raw sugar produced by the said process.

3. Imposition of cess.—(1) There shall be levied and collected as a cess, for the purposes of the Sugar Development Fund Act, 1982, a duty of excise on all sugar produced by any sugar factory in India, at such rate not exceeding ²[fifteen rupees] per quintal of sugar, as the Central Government may, by notification in the Official Gazette, specify from time to time:

Provided that until such rate is specified by the Central Government, the duty of excise shall be levied and collected at the rate of ³[fifteen rupees] per quintal of sugar.

1. Published in the Gazette of India, Extraordinary, Part II, Sec. 1, dated 20-3-1982

2. Substituted for the words “fourteen rupees” by Act No. S.O. 1(E), dated 1-1-2008 →

3. Substituted for the words “fourteen rupees” by Act No. S.O. 1(E), dated 1-1-2008 →

(2) The duty of excise levied under sub-section (1) shall be in addition to the duty of excise leviable on sugar under the Central Excises and Salt Act, 1944 (1 of 1944), or any other law for the time being in force.

(3) The duty of excise levied under sub-section (1) shall be payable by the occupier of the sugar factory in which sugar is produced.

(4) The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules made thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the said duty of excise as they apply in relation to the levy and collection of the duty of excise on sugar under that Act.

4. Crediting proceeds of duty to Consolidated Fund of India.—The proceeds of the duty of excise levied under Section 3 shall be credited to the Consolidated Fund of India.

5. Power to call for reports and returns.—The Central Government may require an occupier of a sugar factory to furnish, for the purposes of this Act, such statistical and other information in such form and within such period as may be prescribed.

6. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for the form in which and the period within which statistical and other information may be furnished under Section 5.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.
