

KERALA HANDLOOM WORKERS WELFARE CESS ACT 2007

overim:ent pf EXTRAORbNAkY PUBLISHED BY AUTHORITY . 2007.. 13 23n Chai! br.a 192.9 1929 29 1929 23. 0Üoau.oom . 7007 '13kqo. • • BY . • PRES. 2M. R" 2 2007-oæ 2007-021 oooW1æoæ1 1989-0B coæoöu.)l CéhEQ) mlol cm.jod•aDi6JQä cubp.i0(Do nocm CéRfäfi.üQ.-: •nJOCd2() . (i) 2007-5)?' car,) eJ000c. e. Ina-úi - cua;cmc-nm5. 1) av,mdco 2 , -JOÆo,— GQ)) ' 'ma.1eÜ5 oor.01ffDd" 4-00 cmaaood (m-fi) "oa-uodcu3" 1989-oæ . amot91e.10@1 6-00 am.nöa.j (nn) " OJJOnJOØ1 026;nÄarnö.f13U3, ojldoqa,G00, n.nmo€mo e,aoo . (i) a-nd, (fitm.n mlcmæ moaunomcorj (bin.jm•uficæo CAJ(\$C•?. nagaai, nasooe.r.l cano c.rruol mocog•o (nocuo ((WI) tG&9-ae.J (2)-öGd 3-30 aoc-mod avöe36)0d (04) G) (91) ' ' cu19) cuocj" nocrnocs3 mcjaaoo a-voa-öoømxonlcoo co»srgl msa•mcm. cmefl6)Gcoo cnlc•rnæ ec.dö*s) cmej, cold, (&wdcJ ,napamcmo). • a-ndl Qdn.xrnCBGö (OAT)) ojcrJqaoâ@5 (6)8) 'maej•" cöÖd, mod (2) 1389-02.1 6)Q0912J021 casacrfiu-)l Qdcmo 3. 1989-0B 900912.1021 ca-æömlwl am OJSOÄ.IO(DIOJOS' 2010Qfl6»q c9jod nocmod' (l)-oo åJdao æa-ÆoA nJOS.'22(OR. 72) (1)-00 (0-00 (t.-k-3000 • (3) (4) (2)-oo so 0101 cn;lc.3, (GDgso & (5) a:ud050d GOC(D5 aöi 36q5• qayooq, iatqocoaunomcoo:" cön.J.nos. 5 coocoa-gmpom5. 6,. .QJJOnJO(ö1 mosce3,srBö5 eocoo OJJOOO(ö1qo, (2) 3-00 (a)-oo olcsmi olcsm3 cmoslaö madGdb6ü3mosrö. 7. 3-0) ,...005 GDJA.01crvd (2) 5-03 (2)-00 ' ao; 01597.3 Q')anlcrudoö cmoa-rnal) tnccnj,-æfmo 6) (12:00 :msamam éaasocnauocr5 (eoe-6)2J 5-90 6 n.naJO@6m (no) noond (mfl) nnogaoamcmmlmo'o (cnSi) (RDI) 193-@0 22B-@o : 196-0b aq coscusl 8. 3-00 7-00 (b)je.gsnoo cop mdoæn3006fi5. (2) (T)-oo amo\$q-ö (3) (0-00 1-00 3-00 QCTö)m.jld aocøo cot-nmolamo (fDömmo 10. 1-00 : Græm.x*g5 monrfiatxö *.4253, n-nt9 a.öh qøcucn..•m_. 11, 12. to-oo pamao.tqe-lcao anooa•mleo (2) (3) (l)-oo (o atmo vs. mttnr,) (at)) 6—00 • msn{igoö6nammla5 mnnoJen«omlcæo, a-ungcmmo cpomym cn.)ti.oocamoqaqsl ; øgilnop ••.6)A.qoaQå-mSaff 14. am.)cglor.q oa-eqi oodrTflz06)006rqpæ- Qi r:røcmool• far) (n afind (1) -oc cudæatF. Olcsm3 m-t0ffJ 15. •1 00) 0JJ0NQ'36)6mcm01.2Åa-nctno, an cntsm3 m.)cör, fit,) Qscan GIY.r)N0 (2) mtö3.+oa3 oscar:) m(ö3e-7 ejoev-jloqem Qjscucruo DSC,QJO (4) crvdmocøo, (toæøøcmo mgooç», ce»os6Aoao -a.nsæoa. 16. ocruqjknp,s v oa-umlö25s aocc• ,scrucrnqo. 9 moki. BF06)000ö6matmo mtncuo oscmmaflnoafi ooaö (2) cumoe;smascoo, Q.gu (UYDQBS•-.OO ON-DS; aq GmOCCO. (mu0) narmo.z3

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Kerala, 4 13 non-resident dealer, or an agent of • non-resident dealer local Rbarich office of a or association. of . persons whether; incorporated or not situated State of Kerala; (d) 'Fund' means, Kerala Handloom Workers' Welfare Fund established under: • section 3 .of 'the' Kerala Handloom Workers' Welfare Act, *989 (iof 1989); (e) 'Government'. means the Government of Kerala; 'prescribed' means prescribed by rule made under this (f) 'sale proceeds' means the value of buying and selling of yarn, textile or textile products in the State Kerala, for sale or to process otherwise, (h) 'textile' means any in handloom or powerloom (including textile mills) or any other - cotton yarn, polyester yarn. silk yarn or any other yarn (blended or does not include khadi products; 'textile products' nannent other articles (i) by using cloth as basic component , yarn or any other yarn, polyester etc. (j) 'yarn' means blended fibre which can be defined in (2) Words and meanings in the Kerala Handloom Workers' Welfare Act, 1989 at a rate of quarter per cent of the total sale proceeds of a dealer. there shall be levied under sub-section from a dealer's sales for each year less than Five lakhs "shall be levied under sub-section from a dealer's sales for each year less than Five lakhs "ind such as follows: under; subsequently (i) shall be levied on all textile products undelayed: otherwise, law ; otherwise being ip' f' 14 (4) The proceeds of cess collected under subsection (2) shall be credited initially to the Consolidated Fund of the State of Kerala, in the manner may be prescribed. (5) The amount of cess-collected shall be paid to the Secretary of the Board by the Government after deducting the cost of collection Of cess not exceeding one per cent Of the amount collected every year, before 30th June, in such manner as may be prescribed. of Assessing Officer.—The Government may by Gazette, appoint such officers of the Labour Department. of Assistant Labour Officer Grade I or or equal of this Act and (- shall fix the Cess (Officers, for the time being, Every dealer shall maintain records of his sales and purchases, in their common, records establishing them in the manner as may be prescribed. records shall be produced for verification, registers are to be maintained by any officer or authority authorised by this Act

6. Furnishing of returns by the Every dealer shall furnish return showing the sale proceeds of the previous financial year to 'the Assessing Officer' in such manner and at such time as may be prescribed. If any dealer liable to pay the cess under section 3 fails to furnish (2) the return under sub-section (1), the Assessing Officer shall give a notice requiring such dealer to furnish such return before such date as may be specified in the notice.

7. Assessment of The Assessing Officer to whom the return has been furnished under section 6 shall, after making or causing to be made such enquiry as he thinks fit and after satisfying himself that the particulars stated in the return are correct, by order, assess the amount of cess payable by the dealer. (2) If the return has not been furnished to the Assessing Officer under, i subsection (2) Of Section 6, he shall, after making or causing to be made such enquiry as he thinks fit, by order, assess the amount of cess payable by the dealer. , 15 (3 f An order of assessment made under sub-section (1) or sub- .clion (2) shall specify the amount of cess and the date within which the cess shall be paid by the dealer. (4) The Officer conducting the enquiry under sub-section (1) or sub section (2) shall, for the purposes of such enquiry, have the same powers as are, vested in a Civil Court while trying a suit under the Code of Civil Procedure, 1908 (Central Act 5. of 1908). in respect of the following matters, namely:— (a) enforcing the attendance of any person or examining him on oath {ZI Litmatio:n: tcevc:-.:. (7) (S) Any enquiry,} e. within the ,re docu:ne:.,;:;. affidavits: and for the of witnesses. section shall be deemed to be a judicial section .193 and section 22R of the Indian Penal L'odc (Central and of the purpose of section 196 of the said Code

8. Provisional collection Every dealer liable to pay cess' by way of advance cess on or before the 10th of udt•cf section 3 shall.1 every month an amount equ:vaicnt to of the amourt payable annually by him eccord;r-c- the latest assessment under section 7. (2) y,mcre the is not piGd under sub-scc.tiqn (I yon or before the due date, the Assessing Officer may issue nmice to the defaulter showing the amount iii arrears and directing to pay the.said amount within such penod nöt exceeding seven days of the. receipt of the notice. (3) The amount paid under sub-section (I) by the dealer for a year shall be adjusted against the amount assessed under section 7 for that year

9. Interest payable on delay in payment of any dealer fails pay any amount of cess payable under section 3. within the time specified in the order of assessment, such dealer shall be liable to pay interest on the amount unpaid at the rate of one and a half per cent per month for every month or part of a month composed in the period from the date on which such amount is actually paid. If any amount of cess payable by any dealer is not paid within the date specified in the order of assessment under section 7 it shall be deemed to be in arrears and the Assessing Officer may, after making such enquiry as he deems fit, impose on such dealer a fine not exceeding the amount of cess. Provided that before imposing any such fine, such dealer shall be given a reasonable opportunity of being heard and if after such hearing the Assessing Officer is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed under this section.

11. Recovery of amount due under this Act (including any interest or penalty) from the dealer may be recovered in the same manner as an arrear of land revenue. **12. Appeal.**—(1) Any dealer aggrieved by an order of assessment made under section 7 or by an order imposing fine under section 10 may, within such time as may be prescribed, prefer an appeal to such appellate authority in such form and in such manner as may be prescribed. Every appeal preferred under sub-section (1) shall be accompanied by such fees as may be prescribed. (3) On receipt of the appeal under sub-section (1), the appellate authority shall, after giving the appellant an opportunity of being heard in the matter, dispose of the appeal as expeditiously as possible. (4) Every order passed in appeal under this section shall be final and shall not be called in question in any court of law. Any Assessing Officer or any other officer specially empowered in this behalf by the Government, may,— (a) with such assistance, if any, as he thinks fit, enter at any reasonable time, any establishment or place where he considers it necessary to enter for carrying out the purpose of this Act, including verification of the correctness of the particulars furnished by any dealer under section 6; (b) require the apyā (register relating to the Sale of yarn, textile or cloth) of any dealer under section 6; (c) exercise such other powers as may be prescribed. **13.** The Assessing Officer shall furnish Board and such authority as may be directed, every month a return during the previous month, period as may be. **14.** The Executive Officer of the Board or the specified in sub-section (1) shall furnish to the Government every year a return showing the total amount of cess collected during the previous financial year, within such period and in such form as may be prescribed.

15. Any dealer, under an obligation to furnish a return under this Act, furnishes any return knowingly or having reason to believe that the return is false shall be punishable with imprisonment which may extend to six months or with fine which may extend to five thousand rupees or with both. (2) Whoever contravenes any of the provisions or rules made thereunder shall, if no other penalty is elsewhere provided for such contravention, be punishable with imprisonment which may extend to three months or with fine which may extend to five hundred rupees or with both. (3) No court shall take cognizance of an offence punishable under this section, save on a complaint made by or under the authority of the Government. (4) Offence by company. Where an offence under this Act has been committed by a company, every person who, at the time when the offence was committed, was in charge of and was responsible to the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be punished accordingly. Provided that nothing contained in this sub-section shall render any such person liable if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence. (5) Notwithstanding anything contained in sub-section (4), when an offence under this Act has been committed by any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of the offence and shall be liable to be punished accordingly. Explanation:—For the purposes of this section, (a) 'company' means any and includes a firm or other association of individuals; and (b) 'director' in relation to a company, means put in the firm. **16.** No Civil Courts shall have jurisdiction to settle, decide or determine any matter which is by or under this Act or the rules required to be settled, decided or dealt with or to be determined by the Government or any authority or officer under this Act. (17) Power to make rules. The Government may by notification in the

Gazette, make rules for carrying out the provisions of this Act. (2) Without prejudice to the generality of the foregoing power, Such rules may provide for all or any of the following matters, namely:— (a) the manner in which and the time within which cess shall be levied and collected under section 3; (b) the particulars of the registers and records to be maintained by a dealer under section 4 in the manner and time within which a return showing the sale proceeds of the previous financial year shall be furnished by a dealer to the Assessing Officer under section- 6; * 14) .. the manner in which and the time when the cess shall be paid under section 12; (c) the powers conferred under clause . • 12.' (f) : the form in which the cess is to be collected under section (i). any other matter which has to be done, before 19 Every rule made under this Act shall be laid, as soon as may be after it is so made, before the Legislative Assembly, while it is in session, for a total period of fourteen days which may be comprised in one session or in two sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly make any modification in the rule or decides 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

19. Repeal and savings.—(1) The Kerala Handloom Workers' Welfare Cess Ordinance, 2007 (7 of 2007) is hereby (2) Notwithstanding such repeal, anything done or any act taken under the said Ordinance shall be deemed to have been done or taken under this Act.

