

ODISHA SUGARCANE CESS ACT, 1959

The Odisha . Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY ORISSA ACT 24 OF 1959 ORISSA SUGARCANE CESS ACT, 1959 [Received the assent of the Governor on the 9th December 1959, first published in an extraordinary issue of the Orissa Gazette, dated the 18th December 1959] AN ACT TO IMPOSE CESS ON SUGARCANE INTENDED FOR USE, CONSUMPTION IN OR SALE TO A FACTORY WHEREAS it is expedient to impose cess on sugarcane intended for use, consumption in or sale to a factory It is hereby enacted by the Legislature of the State of Orissa in the Tenth Year of the Republic of India as follows :— Short title, 1. (1) This Act may be called the Orissa Sugarcane extent and Cess Act, 1959. commmce- ment. (2) It extends to the whole of the State of Orisa. (3) It shall come into force at once. 2, In this Act unless there is anything repugnant in the subject or context— (a) 'Cane' means sugarcane intended for use in a factory , (b) 'Cane Commissioner' means the officer appo- inted to be the Cane Commissioner under section 5 ; (c) 'Factory' means any premises, including the Drecincts thereof wherein twenty or more workers are Working or were working on any day during the preceding twelve months and in any part of which any manufacturing process connected with the produc- tion of sagår by means of vacut.un pans is being carried cn or is ordinarily carried on with the aid of mechanical power ; 1. SWLetnent ioi Objects and Reasons, see Orissa Gazette ExEa• otđanary, dilted the 20th March 1960 (No. li2) and for Report of Committee see Ibid. dated the 21M February, 1959 (No. 61). (24 Lay. _ 9) THE ORISSA SUGARCAN'B CESS ACT, 1959 (Or. Act-24 (Sec. 3) (d) 'occupier of a factory' means the owner and includes any person or authority having the ultimate control over the affairs of the factory and where the said affairs are entrusted to a Manager, Managing Director or a Managing Agent, such Manager, Mana- ging Director or Managing Agent shall be deemed. to be the occupier of the factory ; (e) 'prescribed? means prescribed by rules made undet this Act. 3. (1) The State Government' may by notification Imposition of ss. impose a cess not exceeding twenty-five Naye' Paise per maund on the entry of the cane whether brought from within or outside the State of OrisSa, into the premises of a factory for use, consumption or sale therein : Provided that the State Government may likewise remit in whole or in part such cess in respect of cane used or to be used in factory for any limited purpose specifi?d in. the notification : Provided further that the State Governmentrmay, if they are satisfied that the net profit of any factory in any year has. been less than ten percentum, by notifica- tion, exempt the occupier of such factogy from payment of cess for the said year: Provided also that the occupier of a factory B'wned by a Co-operative Society registered under the Orissa Co-operative Societies Act, 1951, shall not 11 or liable for payment of such cess for a period. of •three years from the date the said factory goes into produc- tion for the first time. Explanation I—If the State Government, in the case of any factdry situate outSide the State of Orissa, so declare, any place in the State of Orissa set apart for the purchase of cane intended or required for use, consumption -or sale, in such factory shall be deemed 'to be the premises of the factory. Explanation 11—The term "year". used in this section means the year adopted by the factory concerned for the purpose of accounting the profit and loss 'of the factory. of 1959] THB ORISSA SUGARCANE CESS ACT, 1959 (Sec. 4) (2) The cess imposed under sub-section (1) for any 119 year shall be payable by the occupier of the factory and shall be paid within the first quarter of the succeeding year on such date and at such place as may be prescribed. (3) Any arr.ear of cess not paid on the date pre- scribed under sub-section (2) shall carry interest at six 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 omcers and authorities and may also prescribe the manner in which the cess shall be assessed and collected. (5) Where any person is in default in making payment ofthe.cess, the omcer or authority empowered to collect the cess may direct that in addition to the amount of the arrears and interest a sum not exceeding ten per cent thereof shall, by way of penalty, be reco- vered from the person liable to pay the cess. (6) The omcer 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 or the Certificate Officer is the case may be, shall proceed to recover the amount specified from such person as if it were an arrear of land revenue. (7) Any sum imposed by way of penalty under sub-section (5) shall be recoverable in the manner provi4ed in sub-section (6) for the recovery of the arrears of cess

4. If any person defaults in the payment of cess Penalties. imposed under sub-section (I) 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 for a period not exceeding six months or to a fine not exceeding five thousand rupees or both and in the case of continuing contravention to a further fine not exceeding one thousand rupees for each day during which the contravention continues, 120

Appointment of Cane Commissioner and institution of protection of action taken under THE ORISSA SUGARCANE CESS ACT, 1959 (secs. 5-8) [Or. Act 5. (1) The State Government may for the purposes of this Act by notification appoint a Cane Commissioner to perform the duties and exercise all powers conferred or imposed on him by or under this Act. (2) No prosecution shall be instituted under this Act except on a complaint made by or under the authority from the Cane Commissioner or the District Magistrate as the case may be. (3) 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 two thousand rupees. (4) No court inferior to that of a Magistrate of the first class shall try any offence under this Act or any rule made thereunder. 6. 7. (1) No suit, prosecution or other legal proceeding shall lie against any person for anything which this Act 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. (1) Where the occupier of a factory is a firm or association of individuals, any one or more of the partners or members thereof would be the occupier of the factory for the purposes of this Act and may be prosecuted and punished as such for any offence under this Act

1. Omitted by the Orissa Sugarcane Cess Act, 1976 (Or. Act 1976 of 1959) THE ORISSA SUGARCANE CESS ACT, 1959 (sec. 9) (2) Where the occupier of a factory is a public company any one or more of the directors thereof, or in the case of a private company any one or more of the shareholders thereof may be prosecuted and punished under this Act for any offence for which the occupier of the factory is punishable. 9. (1) The State Government may make rules for the purpose of carrying into effect the provisions of this Act. (2) In particular and 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 (6) of section 3 ; (b) collecting any information and statistics for the purposes of this Act from the occupier or the sugarcane growers as the case may be ; (c) the form and the manner in which any return shall be prepared and furnished ; (d) the manner in which accounts shall be kept and registers to be maintained by the factory occupiers ; (e) returns and statements to be submitted by the factory occupiers ; and (j) any other matters which are to be and may be prescribed. (3) All rules made under this Act shall be laid, as soon as possible, after they are made before the Orissa Legislative Assembly, for a total period of fourteen days which may be comprised in one session or in two or more sessions and shall be subject to such modifications as the said Assembly may make during the said period.