MINISTRY OF INDUSTRY
(Department of Industrial Development)

ORDER

New Delhi, the 24th February, 1993

S.O. 125(E)—In exercise of the powers conferred by sub-section (1) of Section 9 of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby specifies the classes of goods manufactured or produced in the scheduled industry of cement as mentioned
column (1) of the Table below on which shall be levied and collected as a cess a duty of excise for the purpose of the said Act with effect from 1st March, 1993 at the rate specified in the corresponding entry in column (2) of the said Table:

<table>
<thead>
<tr>
<th>Description of class of Goods</th>
<th>Rate of duty of excise</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Cement</td>
<td>Rs. 0.75 per Metric Tonne of cement manufactured or produced</td>
</tr>
</tbody>
</table>

[File No. 13(5)/90-Cement]
A. P. SINGH, Jt. Secy.

3. Vendors in the said Table:

(1) "संख्या 126 (अ) "विकलित नियमों का निम्नलिखित शासक, जिसे केंद्रीय सरकार, उद्योग (विकास और विश्वास) प्रशिक्षित, 1951 (1951 का 65) को दाखल 30 दिनों प्रति शिक्षा के प्रशिक्षा करने हुए, बनाने को प्रशिक्षण करनी है, उन शासक की उपराधा (1) की अपेक्षा अगर ग्रेट सभी शिक्षाओं की जानकारी के लिए बिना उसके प्रशिक्षा होना संभव है, प्रशिक्षण किया जाता है और यह मुद्दा सी रहती है कि उस शासक पर उस तारीख से, जिसकी उस प्रशिक्षण में वँचत रखकर अन्य को उपस्थित करना पड़ता है, तीस दिन की समस्या के प्रशिक्षण शिक्षण किया जाएगा।

(2) "प्रशिक्षित" से सीमित उद्योग करने वाला उपराध को प्रशिक्षित है।

(3) यही कोई विश्वासित उद्योग (1) में विनिर्दिष्ट तारीख के बीच इस विवरण प्रस्तुत करने में भविष्य रहता है, या ऐसी विवरण प्रस्तुत करता है जिसके वर्ग में संबंध करने वाले विवरण को यह विवरण करने का कारण है कि वह यथाज्जुल या अज्जुल नहीं है, तो संबंध करने वाला विवरण प्रस्तुत नियमों के अनुसार उकसि विवरण की उसके द्वारा विनिर्दिष्ट और अवचित सीमित उद्योग प्रशिक्षित है।

4. उक्त के शासन:—प्रशिक्षित नियमों, वृद्धि नियम के लिए कोई रूप में उपराध करने वाले विवरण को वह विवरण करने का कारण है कि वह यथाज्जुल या अज्जुल नहीं है, तो संबंध करने वाला विवरण प्रस्तुत कर देने की उपस्थिति सीमित उपराध के पश्चात् ऐसे शासनों
(2) कोई व्यक्ति या तरीक़े का खाना खाना का लिए, जो कोई अन्य लोगों को सुरक्षित रखना चाहता है।

(3) अभिव्यक्ति जो करता है।

(4) दीर्घाकाल संबंध के द्वारा समय-समय पर व्यक्ति का दृष्टि रखता है।

(5) भाषा का बहाना दीर्घाकाल संबंध का दृष्टि का दृष्टि रखता है।

(6) विचार संबंध के द्वारा व्यक्ति का दृष्टि रखता है।

(7) दीर्घाकाल संबंध के द्वारा समय-समय पर व्यक्ति का दृष्टि रखता है।

(8) दीर्घाकाल संबंध का दृष्टि रखता है।

(9) दीर्घाकाल संबंध का दृष्टि रखता है।

(10) उपर्युक्त व्यक्ति का दृष्टि रखता है।

(11) उपर्युक्त व्यक्ति का दृष्टि रखता है।

(12) उपर्युक्त व्यक्ति का दृष्टि रखता है।

(13) उपर्युक्त व्यक्ति का दृष्टि रखता है।

(14) उपर्युक्त व्यक्ति का दृष्टि रखता है।
उपाखंड

(नियम 3 देखिए)

शीर्षक उपकर नियम, 1993 के अधिनियम प्रवर्तक की जाने वाली मामला विवरणों का प्रश्न

**को समाप्त होने वाला मामा**

**कार्यालय का नाम**

**पता**

<table>
<thead>
<tr>
<th>उपकर के क्रमांक माला का अर्थात वर्णन</th>
<th>उपकर के बिन्दुमात्र माला का वर्णन</th>
<th>उपकर के क्रमांक हटाए गए माला का वर्णन</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
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</table>

<table>
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<tr>
<th>अन्तर्जातिगत</th>
<th>हटाई गई माला पर उपद्वाहनीय उपकर का रकम</th>
<th>तिथिपूजन</th>
</tr>
</thead>
<tbody>
<tr>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
</tr>
</tbody>
</table>

**टिप्पणी:**—लेखक की प्रश्नांकन प्रद ने पेश किया विवरण की हाली भाषा।

**मैं/हम यह प्राप्त करता हूँ/हमें मैं/हमने उपयुक्त दलों के लिए विवरणों का धर्मनाल जारी करने के क्रममें बाहिरियों पर विनियम इत्यादि कर मार्ग उगम करते हैं, ये सही और पूर्ण हैं।**

**तारीख**

विविधताओं के हृदयाकर

[पत्र. सं. 13(5)/90—सीएमटी]

ए. पी. बिहरे, संयुक्त सचिव
NOTIFICATION

New Delhi, the 24th February, 1993

S.O. 126(E).—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 30 of the Industries (Development and Regulation) Act, 1951 (65 of 1951) is hereby published, as required by sub-section (1) of that section, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after the expiry of thirty days from the date on which the Gazette containing the said notification is made available to the public.

Any objections or suggestions, which may be received from any person with respect to the said draft within the period so specified, will be considered by the Central Government. Such objections or suggestions should be addressed to the Secretary, Ministry of Industry (Department of Industrial Development), Udyog Bhavan, New Delhi-110001.

DRAFT RULES

1. Short title.—These rules may be called the Cement Cess Rules, 1993.

2. Definitions.—In these rules, unless the context otherwise requires—

(a) “Act” means the Industries (Development and Regulation) Act, 1951 (65 of 1951);

(b) “Cess” means the cess levied and collected in terms of Order No. S.O. 125(E) dated 24th February, 1993 of Department of Industrial Development, issued under sub-section (1) of Section 9 of the Act;

(c) “Collecting Agency” means the Development Commissioner for Cement Industry, Government of India, or such other officer or authority as may be authorised by the Central Government to collect the amount of cess on its behalf under the Act;

(d) “Development Council” means the Development Council for Cement Industry established under section 6 of the Act;

(e) “cement” means any variety of cement manufactured in India, and includes portland pozzolana cement, blast furnace slag cement, water-proof (hydrophobic) cement, rapid hardening cement, low heat cement, masonry cement, high strength ordinary portland cement, oil-well cement and white cement;

(f) “manufacturer” means a cement plant producing cement.

(g) words and expressions used herein and not defined but defined in the Act or the rules made thereunder, shall have the meanings respectively assigned to them in that Act or the rules.

3. Submission of Returns.—(1) Every manufacturer shall submit to the Collecting Agency, on or before the 15th of every month, a return in the Form specified in the Annexure to these rules, relating to stocks of cement manufactured or produced in, and removed from his undertakings during the previous month;

(2) If any manufacturer fails to furnish the said return within the date specified in sub-rule (1) or furnishes a return which the Collecting Agency has reason to believe is incorrect or defective, the Collecting Agency shall serve notice on the manufacturer calling upon him to produce all or any of his accounts relating to the cement manufactured or produced by him.

4. Proceeds of the Cess.—Every Manufacturer shall remit the amount of cess as due for the previous month by the 15th of the following month through demand draft in favour of the Collecting Agency. The proceeds of the Cess shall first be credited to the Consolidated Fund of India under the head "(to be specified) and the Central Government may after due appropriation made by Parliament by law in this behalf, hand over to the Development Council such sums as it may consider necessary from out of such proceeds after deducting therefrom the cost of collection.

5. Opening of Accounts.—The amount received by the Development Council under rule 4 shall be kept in an account with the State Bank of India.

6. Accounts of the Development Council.—(1) The Development Council shall maintain proper accounts relating to the amount received by it under rule 4.

(2) The audited statement of accounts for every financial year, together with the auditor's report thereon, shall be submitted to the Central Government.

7. Budget Estimates of the Development Council.—(1) The Development Council shall in each year prepare a budget for the ensuing financial year and submit the same for sanction to the Central Government on or before such date as may be specified by the Central Government.

(2) No expenditure shall be incurred until the budget is sanctioned by the Central Government.

(3) The budget shall be prepared in accordance with such instructions as may be issued from time to time by the Central Government.

8. Purposes for which the proceeds of the Cess shall be utilized.—In accordance with clauses (a), (b), (c), and (d) of sub-section 4 of section 9 of the Act, the proceeds of the cess collected under the said section shall be utilised for the following purposes, namely—

(i) for assisting the National Council for Cement and Building Materials, a society registered under the Societies Registration Act, 1860 (21 of 1860) for partly meeting the expenditure, provision for depreciation, capital expenditure not covered under government, and for carrying out Research and Development Projects in the interest of the cement industry as may be decided by the Development Council;

(ii) suggesting norms and methodology for productivity improvement covering production, energy, maintenance, quality, environmental improvement and cost reduction;

(iii) providing guidance and assistance in identification and optimum exploitation of raw materials for manufacture of cement and building materials;

(iv) providing design and engineering support for setting up and modernisation of cement plants;

(v) development of new materials and processes for cement manufacture including improved refractories;

(vi) promoting environmental improvement programmes for the cement industry covering control of dust emission, noise pollution and environmental impact assessment in limestone quarries and cement plants;

(vii) promoting standardisation and quality control programmes in cement manufacture including providing testing and calibration support services to the cement industry;

(viii) development of bulk supply and distribution system for cement by rail, road and waterways, and improved system for packaging;

(ix) promoting the training of persons engaged, or proposing engagement, in the cement industry and their education in technical or artistic subject relevant thereto;

(x) development of national data bank and information services and library and documentation services for cement industry and dissemination of industrial information through publications;
(xi) recommending targets for production, coordinating production programmes and reviewing progress there-of from time to time;

(xii) assisting in the distribution of materials and promoting arrangements for obtaining materials for the cement industry;

(xiii) promoting the adoption of measures for increasing the productivity of labour, including measures for securing safer and better working conditions and the provision of improvement of amenities and incentives for workers;

(xiv) defraying such minimum administrative expenses as may be involved in the discharge of its functions, including travelling allowance for the members of the Development Council.

ANNEXURE
(See Rule 3)

FORM OF MONTHLY RETURN TO BE SUBMITTED UNDER THE CEMENT CESS RULES 1993

Month ending: ........................................
Name of Factory: ....................................
Address: .............................................

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Description</th>
<th>Quantity</th>
<th>Description</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>2</td>
<td></td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>5</td>
<td></td>
<td>6</td>
<td></td>
</tr>
</tbody>
</table>

Closing Balance

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Amount of Cess leviable on quantity removed</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
</tr>
</tbody>
</table>

Note: Separate entry should be made in respect of each variety of cement

I/We declare that I/We have compared the above shown particulars with the records and books of my/our Factory and that they are in so far as I/We can ascertain, accurate and complete.

Dat: ........................................

Signature of Manufacturer

[File No. 13(5)/90-Cement]

A.P. SINGH, Jt. Secy.