12-1-1996. [illegible]
अधिसूचना द्वारा उसमें संशोधन किया गया था।

NOTIFICATION

New Delhi, the 21st June, 2002

G.S.R. 443(E).—In exercise of the powers conferred by Section 9 of the Sugar Development Fund Act, 1982 (4 of 1982), the Central Government hereby makes the following rules further to amend the Sugar Development Fund Rules, 1983, namely: —

1. (1) These rules may be called the Sugar Development Fund (Amendment) Rules, 2002

(2) They shall come into force on the date of their publication in the Official Gazette

2. In the Sugar Development Fund Rules, 1983 (hereinafter referred to as the said rules), after CHAPTER-VIII relating to Buffer Stock, the following CHAPTER-IX shall be inserted, namely: -

"CHAPTER-IX

Defraying Expenditure on Internal Transport and Freight Charges to the sugar factories on export shipments of sugar.

20.(1) The Central Government may, having regard to the stock of sugar held by the sugar factories, prospects of sugar production and requirement of sugar for consumption in the country, domestic and international prices of sugar and such other factors as may be considered necessary, and after consultation with the Committee, decide, from time to time, to defray expenditure on internal transport and freight charges to sugar factories on export shipments of domestically manufactured sugar with a view to promoting its export for such period as it deems proper.

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(2) Subject to the decision of the Central Government under sub-rule (1), the expenditure on internal transport and freight charges on export shipment shall be defrayed from the Fund

(3) Any sugar factory which after obtaining release order issued under clause 5 of the Sugar (Control) Order, 1966, has transported its manufactured sugar for export shipments, and the same has been exported either by the sugar factory or through an exporter, shall be eligible to apply for reimbursement of expenditure incurred on the internal transport and freight charges on such export shipments of sugar

Explanation I. Where a sugar factory has delivered the export consignment of sugar ex-factory to an exporter and the exporter has, after complying with the legal requirements exported the sugar, it shall be construed to be an export of sugar by that sugar factory through an exporter and that sugar factory shall be eligible for reimbursement of expenditure incurred on internal transport and freight charges on such export shipments of sugar, provided that the agreement entered into by the sugar factory with the exporter of sugar stipulates that the expenditure on internal transport and freight charges shall be borne by that sugar factory.

Explanation II. Where a sugar factory has exported sugar through an exporter, the customs attested Export Promotion (EP) copy of the Shipping Bill shall indicate the name of the exporter as well as that of the sugar factory.

Explanation III. An exporter means a person who holds an Importer-Exporter Code number allotted to him by the Director General of Foreign Trade of the Central Government.

(4) A sugar factory eligible under sub-rule (3) shall prefer a claim for reimbursement of expenditure incurred on the internal transport and

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freight charges on export shipments of sugar in Form VI within thirty days of the issue of Bank Certificate of Export and Realisation as given in Appendix 22 of the Handbook of Procedure (Vol.I) for the period 1st April, 2002 – 31st March 2007 issued by the Central Government in the Ministry of Commerce and Industry, Department of Commerce.

Provided that if a sugar factory fails to prefer the claim within the thirty days, such sugar factory may submit the claim in another thirty days but there shall be late cut at the rate of 10% on the entitlement and no claim shall be entertained after expiry of sixty days from the issue of the said Bank Certificate.

(5) The claim referred to in sub-rule (4) shall be accompanied by the following documents failing which the claim, in the absence of valid reason, shall to be disallowed:

(a) a certified copy of the release order issued under clause 5 of the Sugar (Control) Order, 1966;

(b) a certified copy of the contract entered into by the sugar factory with the exporter where the sugar factory itself is not the exporter;

(c) a certified copy of the Application made for Removal of Excisable Goods (FORM A.R.E. 1) certifying that the consignment of sugar has been shipped of;

(d) a certified copy of customs attested Export Promotion (EP) copy of the Shipping Bill;

(e) a certified copy of the Bank Certificate of Export and Realization as given in Appendix 22 of the Handbook of Procedure (Vol.I) for the period 1st April, 2002 – 31st March 2007 issued by the Central Government in the Ministry of Commerce and Industry, Department of Commerce

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(f) a certified copy of the distance Certificate issued under in sub-rule (8) regarding the distance between the sugar factory and the loading railhead,

(g) a certified copy of the railway freight receipt from loading railhead to railhead nearest to the port,

(h) a certified copy of the certificate of railway freight chargeable as specified in sub-rule (9),

(i) a certified copy of the certificate issued by the port authorities certifying the distance between the railway station nearest to the port and loading point at the port as specified in sub-rule (10).

(j) a certified copy of the receipt and challan of the road transporter indicating the vehicle number and quantity transported where the sugar factory has transported the export consignment of sugar by road

(6) A sugar factory shall be free to transport export consignment of sugar either by rail or road or both but the reimbursement of expenditure shall be restricted in the manner prescribed in sub-rule (7)

(7) The reimbursement of expenditure on internal transport and freight shall be restricted as under:

(i) for the distance from sugar factory to the nearest loading railhead, the transportation rate as specified in the Sugar (Price Determination for Production) Order of the relevant sugar season.

(ii) for the distance from loading railhead nearest to the sugar factory to the railhead nearest to the port, the railway freight by the shortest route.

(iii) for the distance from railhead nearest to the port to the point of loading at port, the transportation rate as specified in the Sugar

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(Price Determination for Production) Order of the relevant sugar season.

(iv) where a sugar factory has preferred to transport export consignments of sugar by road instead of railway, the claim for reimbursement of expenditure on internal transport and freight charges shall be restricted to the total of transportation charges and railway freight charges as specified in (i) to (iii) above or the actual transportation charges by road incurred by the sugar factory, whichever is less.

Explanation - The restriction imposed in the Sugar (Price Determination for Production) Order of any relevant sugar season, as regards the transportation charges, shall not apply for the purpose of this sub-rule and the sugar factory shall get reimbursement for the full distance between the sugar factory and the nearest railhead.

(8) A sugar factory claiming reimbursement of expenditure in respect of sub-rule 7(i) above shall produce a distance certificate from the District Collector or any officer authorized by him in this behalf, of the District where the sugar factory is situated, as a proof of distance between the sugar factory and the nearest loading railhead.

(9) A sugar factory claiming reimbursement of expenditure in respect of sub-rule 7(ii) above shall produce a certificate from the concerned Railway authorities specifying the railway freight chargeable from the railhead nearest to the sugar factory to the railhead nearest to the port by the shortest route for the quantity of sugar transported

(10) A sugar factory claiming reimbursement of expenditure in respect of 7(iii) above shall produce a distance certificate from the concerned Port authorities specifying the distance between railhead nearest to the port and the point of loading at the port

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(11) The reimbursement claim of the sugar factory shall be settled within forty-five days of the receipt of the complete documents from the sugar factory, unless the Central Government has in writing communicated to the sugar factory within that period to furnish any requisite document.

(12) In a case where it is found at any time that a sugar factory has willfully suppressed the facts or concealed some material information or furnished false information or forged documents, then,-

(a) the reimbursement claim of that sugar factory shall be rejected,

(b) its future claim shall not be entertained, and

(c) if the claim has already been settled, the sugar factory shall be liable to refund the amount along with such interest as the Committee may decide."

3. In the said rules, after Form V and entries relating thereto the following Form VI shall be inserted, namely:-

"FORM-VI

(See sub-rule (4) of rule 20)

Application form for Reimbursement of Expenditure on Internal Transport and Freight Charge

1. Name, Short Plant Name, Code No. of the Directorate of Sugar and Complete Address of the sugar factory.

(a) Name

(b) Short Plant Name

(c) Code No.

(d) Complete Address

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2. Name and Address of the owner of the sugar factory

(a) Name

(b) Address (Where the owner is a Firm or a Company or a Corporation or a Co-operative Society, then please mention the address for communication and that of Registered Office)

3 Whether the sugar factory itself has exported sugar (Please write 'Y' for yes 'N' for No)

4. Where reply to item No.3 is 'No', then please indicate the name, address and code No. of the exporter (as allotted by Director General of Foreign Trade) through which sugar has been exported

(a) Name

(b) Address (Where the exporter is a Firm or a Company or a Corporation or a Cooperative Society, then please mention the address for communication and that of Registered Office)

(c) Code No.

5. Name and address of the importer

(a) Name

(b) Address

6. Name and address of the Indian Bank (including branch code No., if any) and foreign bank through which export transaction took place

(a) Indian Bank

(b) Foreign bank

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7. Details of the Release Order

(a) Release Order No.

(b) Date of Release Order and Revalidation Date, if any

(c) Quantity released

(d) Validity period of Release Order

8. Details of export shipment of sugar

(a) Quantity exported (In tonnes)

(b) Sugar Season of Production

(c) Date of dispatch of export consignment

(d) Date of shipment of export consignment

9. Export Price f.o.b. (per tonne)

(a) US$

(b) Exchange rate

(c) Indian Rs.

10. Export realization in terms of

(a) US $

(b) Indian Rs.

11. Whether internal transport has been undertaken by railway or road or both.

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12. Details of the expenditure on internal transport and freight charges on export shipment of sugar.

(In Rs.)

S. No.	Quantity exported (in tonnes)	From	To	Mode	Distance covered (in Kms)	Freight paid			Freight charges as per railway freight/ road transportation	Admissible charges as per rule	Remarks
						Amount	Receipt No.	Date			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
					Total	Total in Rs.					

13. The following documents are enclosed:

(a) a certified copy of the release order issued under clause 5 of the Sugar (Control) Order, 1966;

(b) a certified copy of the contract entered into by the sugar factory with the exporter where the sugar factory itself is not the exporter;

(c) a certified copy of the Application made for Removal of Excisable Goods (FORM A.R.E. 1) certifying that the consignment of sugar has been shipped of;

(d) a certified copy of customs attested Export Promotion (EP) copy of the Shipping Bill,

(e) a certified copy of the Bank Certificate of Export and Realization as given in Appendix 22 of the Handbook of Procedure (Vol.I) for the period 1st

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April, 2002 – 31st March 2007 issued by the Central Government in the Ministry of Commerce and Industry, Department of Commerce

(f) a certified copy of the distance Certificate issued under in sub-rule (8) regarding the distance between the sugar factory and the loading railhead,

(g) a certified copy of the railway freight receipt from loading railhead to railhead nearest to the port;

(h) a certified copy of the certificate of railway freight chargeable as specified in sub-rule (9),

(i) a certified copy of the certificate issued by the port authorities certifying the distance between the railway station nearest to the port and loading point at the port as specified in sub-rule (10);

(j) a certified copy of the receipt and challan of the road transporter indicating the vehicle number and quantity transported where the sugar factory has transported the export consignment of sugar by road.

14. The pre-receipted bill is enclosed.

Certified that the amount of Rs._____ claimed above is true and correct for the _____ tonnes of sugar exported.

(Chairman/Managing Director/General Manager)
(Please indicate the name and affix the stamp)

Certified that the amount of Rs _____ claimed above is based on the sugar exported by the sugar factory of its own/or through exporter (delete which is not applicable) is correct.

Chartered Accountant/Cost Accountant
(Please indicate name, Membership No. and full address)