5 EX- 1973

रजिस्ट्री सं० डी० 221 REGISTERED No. D. 221

भारत का राजपत्र
The Gazette of India

असाधारण
EXTRAORDINARY
भाग II—खण्ड 1
PART II—Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं० 68] नई दिल्ली बुधवार, दिसम्बर 12, 1973/अग्रहायण 21, 1895
No 68] NEW DELHI, WEDNESDAY, DECEMBER 12, 1973/AGRAHAYANA 21, 1895

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

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

New Delhi, the 12th December, 1973/Agrahayana 21, 1895 (Saka)

The following Act of Parliament received the assent of the President on the 11th December, 1973, and is hereby published for general information:—

THE TEXTILES COMMITTEE (AMENDMENT) ACT, 1973
(No. 51 OF 1973)

[11*th December*, 1973]

An Act to amend the Textiles Committee Act, 1963.

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

Short title and commencement.

1. (*1*) This Act may be called the Textiles Committee (Amendment) Act, 1973.

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

41 of 1963.

Amendment of section 1.

2. In section 1 of the Textiles Committee Act, 1963 (hereinafter referred to as the principal Act), in sub-section (*2*), the words "except the State of Jammu and Kashmir" shall be omitted.

Amendment of section 2.

3. In section 2 of the principal Act,—

(*i*) after clause (*b*), the following clause shall be inserted, namely:—

'(*ba*) "fibre" means man-made fibre including regenerated cellulose rayon, nylon and the like;';

(*ii*) after clause (*c*), the following clause shall be inserted, namely:—

'(*ca*) "handloom industries" has the meaning assigned to it in the Khadi and Other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953;'; 12 of 1953

(*iii*) after clause (*d*), the following clauses shall be inserted, namely:—

'(*da*) "powerloom" means a loom which is worked by power as defined in clause (*g*) of section 2 of the Factories Act, 1948, and which is used or capable of being used only for weaving cloth wholly or partly out of cotton yarn or woollen yarn, or fibre, or any kind of mixed yarn; 63 of 1948.

(*db*) "powerloom industry" means an industry in which a manufacturer of textiles has, at any time during the period fixed by the Committee under clause (*a*) of sub-section (5) of section 5A, not more than fifty powerlooms (without any spinning plants) in the factory of factories owned, controlled or managed by him.

Explanation.—For the purposes of this clause, the expression "factory" has the meaning assigned to it in the Factroies Act, 1948;';

(*iv*) for clause (*g*), the following clause shall be substituted, namely:— 63 of 1948.

'(*g*) "textiles" means any fabric or cloth or yarn or garment or any other article made wholly or in part of—

(*i*) cotton; or
(*ii*) wool; or
(*iii*) silk; or
(*iv*) artificial silk or other fibre,

and includes fibre;'.

Insertion of new section 2A.

4. After section 2 of the prinicpal Act, the following section shall be inserted, namely:—

Construction of references to any law not in force, or any functionary not in existence, in the State of Jammu and Kashmir.

"2A. Any reference in this Act to any law which is not in force, or any functionary not in existence, in the State of Jammu and Kashmir, shall, in relation to that State, be construed as a reference to the corresponding law in force, or to the corresponding functionary in existence in that State.".

Amendment of section 4.

5. In sub-section (2) of section 4 of the prinicipal Act,—

(*i*) for clause (*c*), the following clause shall be substituted, namely:—

"(c) establish or adopt or recognise standard specifications for—

(*i*) textiles, and

(*ii*) packing materials used in the packing of textiles or textile machinery,

for the purposes of export and for internal consumption and affix suitable marks on such standardised varieties of textiles and packing materials;";

(*ii*) after clause (*d*), the following clause shall be inserted, namely:—

"(*da*) provide for training in the techniques of quality control to be applied to textiles or textile machinery;";

(*iii*) in clause (*e*), after sub-clause (*ii*), the following sub-clause shall be inserted, namely:—

"(*iii*) packing materials used in the packing of textiles or textile machinery;".

6. After section 5 of the prinicipal Act, the following sections shall be inserted, namely:— **Insertion of new sections 5A, 5B, 5C, 5D, 5E and 5F.**

Imposition of cess on textiles and textile machinery manufactured in India.

"5A. (*1*) There shall be levied and collected as a cess for the purposes of this Act, a duty of excise on all textiles and on all textile machinery manufactured in India at such rate, not exceeding one per cent. *ad valorem* as the Central Government may, by notification in the Official Gazette, fix:

Provided that no such cess shall be levied on textiles manufactured from out of handloom or powerloom industry.

(*2*) The duty of excise levied under sub-section (*1*) shall be in addition to any cess or duty leviable on textiles or textile machinery under any other law for the time being in force.

(*3*) The duty of excise levied under sub-section (*1*) shall be collected by the Committee, in accordance with the rules made in this behalf, from every manufacturer of textiles or textile machinery (hereinafter in this section and in sections 5C and 5D referred to as the manufacturer).

(*4*) The manufacturer shall pay to the Committee the amount of the duty of excise levied under sub-section (*1*) within one month from the date on which he receives a notice of demand therefor from the Committee.

(*5*) For the purpose of enabling the Committee to assess the amount of the duty of excise levied under sub-section (*1*),—

(*a*) the Committee shall, by notification in the Gazette of India, fix the period in respect of which assessments shall be made; and

(*b*) every manufacturer shall furnish to the Committee a return, not later than fifteen days after the expiry of the period to which the return relates, specifying the total quantity of tex-

tiles or textile machinery manufactured by him during the said period and such other particulars as may be prescribed.

(6) If any manufacturer fails to furnish the return referred to in sub-section (5) within the time specified therein, or furnishes a return which the Committee has reason to believe is incorrect or defective, the Committtee may assess the amount of the duty of excise in such manner as may be prescribed.

(7) Any manufacturer aggrieved by an assessment made under this section may appeal to the Tribunal, constituted under section 5B for cancellation or modification of the assessment.

Constitution of Tribunal

5B. The Central Government may, by notification in the Official Gazette, constitute a Tribunal consisting of one person, who is or has been, or is qualified for appointment as a Judge of a High Court and who is not connected with the Committee to exercise the powers and discharge the functions conferred or imposed on the Tribunal by or under this Act.

Hearing of appeals by Tribunal.

5C. (1) An appeal under sub-section (7) of section 5A may be preferred to the Tribunal within one month from the date on which the notice of demand regarding the assessment is served on the manufacturer:

Provided that the Tribunal may admit an appeal after the expiration of the period aforesaid, if it is satisfied that the appellant had sufficient cause for not preferring it within that period.

(2) Every appeal referred to in sub-section (1) shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied with such fees as may be prescribed.

(3) The Tribunal shall fix a day and place for the hearing of the appeal and shall give notice of the same to the appellant and to the Committee.

(4) The Tribunal may, after giving the appellant and the Committee an opportunity of being heard, pass such orders thereon as it thinks fit:

Provided that no order enhancing the assessment shall be made unless the appellant has had a reasonable opportunity of showing cause against such enhancement.

(5) The Tribunal shall send a copy of any order passed under this section to the appellant and to the Committee and such order shall be final.

(6) In discharging the functions under this section, the Tribunal may, subject to any rules that may be made in this behalf, follow such procedure as it thinks fit.

(7) The Tribunal shall have all the powers of a civil court while trying a suit under the Code of Civil Procedure, 1908, in respect of the following matters, namely:— 5 of 1908.

(a) summoning and enforcing the attendance of any person and examining him on oath;

(b) requiring the discovery and production of any documents;

(c) receiving evidence on affidavits;

(*d*) requisitioning any public record or copy thereof from and court or office;

(*e*) issuing commissions for the examination of witnesses and documents;

(*f*) any other matter which may be prescribed.

(*8*) The expenses of the Tribunal shall be borne by the Central Government.

Recovery of duty of excise.

5D. If any manufacturer fails to pay the duty of excise levied under section 5A, within the period specified in sub-section (*4*) of that section, or where an appeal has been preferred by him against an order of assessment under sub-section (*7*) of section 5A, within one month from the date of disposal of such appeal, the duty payable by him shall be recoverable as an arrear of land revenue.

Power to exempt.

5E. If the Central Government is of opinion that in the interests of trade or in the public interest it is necessary so to do, it may, by notification in the Official Gazette, exempt such variety of textiles or such textiles machinery as may be specified in the notification from the whole or any part of the duty of excise leviable under section 5A.

Payment of proceeds of cess to the Committee.

5F. The proceeds of the duty of excise collected under section 5A, reduced by the cost of collection as determined by the Central Government, shall first be credited to the Consolidated Fund of India and the Central Government may, after due appropriation made by Parliament by law, pay to the Committee from out of such proceeds, such sums of money as it thinks fit for being utilised for the purposes of this Act.".

Amendment of section 7.

7. In sub-section (*1*) of section 7 of the principal Act, after clause (*a*), the following clause shall be inserted, namey:—

"(*aa*) the proceeds of the duty of excise made over to the Committee by the Central Government under section 5F;".

Amendment of section 8.

8. In section 8 of the principal Act, for sub-sections (*2*) and (*3*), the following sub-section shall be substituted, namely:—

"(*2*) A Standing Committee or an *ad hoc* Committee constituted under sub-section (*1*) may include persons who are not members of the Committee, but their number shall not exceed one-half of its strength.".

Amendment of section 12.

9. In sub-section (*1*) of section 12 of the principal Act,—

(*i*) clause (*b*) shall be omitted, and clause (*c*) shall be re-lettered as clause (*b*);

(*ii*) in clause (*b*) as so re-lettered.—

(*a*) for the word "other", the word "special" shall be substituted;

(*b*) after the words "the manufacturers", the words "or exporters" shall be inserted:

(*iii*) after clause (*b*) as so re-lettered, the following proviso shall be inserted, namely:—

"Provided that no fees shall be levied in respect of inspection and examination of textiles on which a duty of excise is leviable under this Act:";

(*iv*) in the existing proviso, for the words "Provided that", the words "Provided further that" shall be substituted.

Amendment of section 22.

10. In section 22 of the principal Act,—

(*a*) in sub-section (*2*),—

(*i*) after clause (*d*), the following clauses shall be inserted, namely:—

"(*da*) the manner in which the duty of excise leviable under section 5A may be assessed, paid or collected, and the manner in which any refund of such duty paid or collected in excess of the amount due may be made;

(*db*) the conditions of service of the person constituting the Tribunal under section 5B;

(*dc*) the form and the manner in which an appeal to the Tribunal constituted under section 5B may be preferred and verified, the fees payable on such appeals and the procedure to be followed by the Tribunal in disposing of such appeals;";

(*ii*) in clause (*e*), the words "for inspection and examination" shall be omitted;

(*iii*) after clause (*i*), the following clause shall be inserted, namely:—

"(*j*) any other matter which has to be, or may be, prescribed.";

(*b*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(3) Every rule made by the Central Government under this Act 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.".

K. K. SUNDARAM,
Secy. to the Govt. of India.

PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1973