## ACT No. I of 1924.

Passed by the Indian Legislature. (Received the assent of the Governor General on the 16th February, 1924.)

## An Act to amend the Indian Cotton Cess Act, 1923, for certain purposes.

WHEREAS it is expedient to amend the Indian Cotton Cess Act, 1923, for certain purposes hereinafter appearing; It is hereby enacted as follows:-

1. This Act may be called the Indian Cotton Cess (Amend- short titile, ment) Act, 1924.
2. To clause (a) of section 2 of the Indian Cotton Cess Act, Amendment onf 1923. (hereinafter referred to as the said Act), after the word XIV of 1923. " situated" the following shall be added, namely :-
"or any other officer appointed by the Local Government to perform the duties of a Collector under this Act".
3. Section 3 of the said Act shall be re-numbered as sub- Amendment of section (1) of section 3, and to that section the following sub- xivoof ioz3. section shall be added, namely :-
"(2) The Governor General in Council may, by notification in the Gazette of India, direct that the cess referred to in sub-section (1) shall be levied and collected on all cotton produced in India and exported by land from British India to any foreign territory outside India which may be specified in the notification."
4. Section 8 of the said Act shall be renumbered as sub- Amendment of section (1) of section 8, and to that section the following sub. | gection 8 , Act |
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| Sit 193. | section shall be added, namely :-

(2) In respect of cotton exported by land on which the cess is leviable, the cess shall be assessed and levied by such authorities and in such manner as may be prescribed. '
5. In clause ( $r$ ) of sub-section (2) of section 15 of the said Amendment of Act, after the words " by sea" the words " or by land" shall Act XIV of be inserted.

Price One Anna.

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