

# ACT No. VIII OF 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 1st October, 1929.)

## An Act to provide for the levy of a cess on soft coke despatched by rail from collieries in the provinces of Bengal and Bihar and Orissa.

WHEREAS it is expedient to provide for the creation of a fund to be expended by a Committee specially constituted in this behalf for the promotion of the interests of the soft coke industry in the provinces of Bengal and Bihar and Orissa;

AND WHEREAS for this purpose it is expedient to levy a cess on soft coke despatched by rail from collieries in the said provinces;

It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Soft Coke Cess Act, 1929. Short title, extent and commencement.

(2) It extends to the whole of British India, except Aden.

(3) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(a) "Committee" means the Soft Coke Cess Committee constituted under section 4;

(b) "prescribed" means prescribed by rules made under this Act; and

(c) "soft coke" means all coke which is unsuitable for metallurgical purposes.

3. (1) There shall be levied and collected on all soft coke despatched by rail from collieries in the provinces of Bengal and Bihar and Orissa a cess at the rate of two annas per ton. Imposition of soft coke cess.

(2) The

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Price 1 anna or 1½d.]

(2) The cess shall be collected by the Railway Administrations concerned by means of a surcharge on freight and shall be paid to the Committee, after deduction of the expenses of collection (if any), in such manner as may be prescribed.

Constitution of  
Soft Coke Cess  
Committee.

4. (1) The Governor General in Council shall constitute a Committee, consisting of the following members, to receive and expend the proceeds of the cess:—

- (i) the Chief Mining Engineer to the Railway Board, *ex-officio*;
- (ii) one person nominated by the Local Government of Bengal;
- (iii) one person nominated by the Local Government of Bihar and Orissa;
- (iv) seven persons nominated by the Indian Mining Federation; and
- (v) one person nominated by the Indian Mining Association:

Provided that, if within the period prescribed in this behalf, any authority or body fails to make any nomination which it is entitled to make under this section, the Governor General in Council may himself nominate a member to fill the vacancy.

(2) The Chief Mining Engineer to the Railway Board shall be *ex-officio* President of the Committee.

(3) Where a nominated member dies, resigns, ceases to reside in British India or becomes incapable of acting, the Governor General in Council may, on the recommendation of the authority or body which would have been entitled to make the nomination if it had been a first nomination under subsection (1), or where such recommendation is not made within the prescribed period, then on his own initiative, nominate a person to fill the vacancy.

(4) No act done by the Committee shall be questioned on the ground merely of the existence of any vacancy in, or any defect in the constitution of, the Committee.

Application of  
proceeds of soft  
coke cess.

5. The proceeds of the cess and any other monies received by the Committee shall be applied to meeting the expenses of the Committee and the cost of such measures as it may consider advisable to take for promoting the sale and improving the methods of manufacture of soft coke.

6. (1) The

6. (1) The Committee shall keep accounts of all monies received and expended under section 5. Keeping and auditing of accounts.

(2) Such accounts shall be examined and audited annually by auditors appointed in this behalf by the Governor General in Council; and such auditors may disallow any item which has, in their opinion, been expended out of any monies so received otherwise than as directed by or under this Act.

(3) If any item is disallowed, an appeal shall lie to the Governor General in Council, whose decision shall be final.

7. (1) The Governor General in Council may, after consulting the Committee and after previous publication, make rules to carry out the purposes of this Act. Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the regulation of the nomination of members of the Committee, and the procedure of the Committee,

(b) the regulation of the levy, collection and payment of the cess, and

(c) the form of accounts to be kept and the publication of an abstract of such accounts with the report of the auditors thereon.

(3) All such rules shall be published in the Gazette of India.

8. Sections 2 to 7 shall remain in force only until the 31st December, 1934: Time during which sections 2 to 7 are to remain in force.

Provided that the Governor General in Council may, on the recommendation of the Committee, declare by notification in the Gazette of India that the said sections shall continue in force for any further period specified in such notification.

9. When sections 2 to 7 cease to be in force, all monies and other property in the possession of the Committee shall revert to His Majesty. Disposal of surplus proceeds.