

The Cotton Cess Act, 1923

(ACT NO. XIV OF 1923)

¹♣An Act to provide for the creation of a fund for the improvement and development of the growing, marketing and manufacture of cotton.

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 improvement and development of the growing, marketing and manufacture of cotton; It is hereby enacted as follows:-

Short title and extent

- 1.(1) This Act may be called the Cotton Cess Act, 1923.
- (2) It extends to the whole of Bangladesh.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context,-
 - (a) "Collector" means, in reference to cotton consumed in a mill in Bangladesh, the Collector of the district in which the mill is situated or any other officer appointed by the Government to perform the duties of a collector under this Act;
 - (b) "the Committee" means the ²[Bangladesh Cotton Committee] constituted under this Act;
 - (c) "Cotton" means raw cotton, whether baled or loose, which has been ginned;
 - ³[(d) "Collector of Customs" means a Collector of customs appointed under section 3 of the Customs Act, 1969 ;
 - (dd) "Customs-station" means a Customs-station as defined in section 2 of the Customs Act, 1969;]
 - (e) "mill" means any place which is a factory as defined in section 2 of the ⁴[Factories Act, 1965], and in which cotton is converted into yarn or thread either for sale as such or for conversion into cotton goods ⁵[* * *];

(f) "prescribed" means prescribed by rules made under this Act.

Imposition of Cotton Cess

3.(1) There shall be levied and collected on all cotton either exported from ⁶[* * *] Bangladesh or consumed in any mill in ⁷[Bangladesh] a cess at such rate as the Government may fix by notification such rate as in the official Gazette.

(2) [Omitted by section 3 of the Cotton Cess (Amendment) Act, 1948 (Act No. XXX of 1948).]

Constitution of Bangladesh Cotton Committee

4.(1) As soon as may be after the commencement of this Act the Government shall set up the Committee.

(2) The Committee shall consist of such members as the Government may, by notification in the official Gazette, appoint to be members, and the Government shall appoint from among them one to be the President and another to be the Vice-President.

(3) The Committee shall be a body corporate by the name of the ⁸[Bangladesh Cotton Committee], having perpetual succession and a common seal with powers to acquire and hold property both movable and immovable, and to contract, and shall by the said name sue and be sued.

[Omitted]

5. [Omitted by section 5 of the Cotton Cess (Amendment) Act, 1948 (Act No. XXX of 1948).]

Delivery of monthly returns

6.(1) The owner of every mill shall furnish to the Collector, on or before the seventh day of each month, a return stating the total amount of cotton consumed or brought under process in the mill during the preceding month, together with such further information in regard thereto as may be prescribed:

Provided that no return shall be required in regard to cotton consumed or brought under process before the commencement of this Act.

(2) Every such return shall be made in such form and shall be verified in such manner as may be prescribed.

Collection of cess by Collector

7.(1) On receiving any return made under section 6, the Collector shall assess the cotton cess payable in respect of the period to which the return relates, and if the amount has not already been paid shall cause a notice to be served upon the owner of the mill requiring him to make payment of the amount assessed within ten days of the service of the notice.

(2) If the owner of any mill fails to furnish in due time return referred to in section 6 or furnishes a return which the Collector has reason to believe is incorrect or defective, the Collector shall assess the amount payable by him in such manner, if any, as may be prescribed, and the provisions of sub-section (1) shall thereupon apply as if such assessment had been made on the basis of a return furnished by the owner:

Provided that, in the case of a return which he has reason to believe is incorrect or defective, the Collector shall not assess the cess at an amount higher than that at which it is assessable on the basis of the return without giving to the owner a reasonable opportunity of proving the correctness and completeness of the return.

(3) A notice under sub-section (1) may be served on the owner of a mill either by post or by delivering it or tendering it to the owner or his agent at the mill.

Collection of cess on exported cotton

8.(1) In respect of cotton exported by ⁹[sea or land], the cess shall be assessed and levied by the ¹⁰[Collector of Custom at the Customs-station] of export and, subject to the provisions of this Act and of any rules made thereunder, shall, for all or any of the purposes of the ¹¹[Customs Act, 1969], be deemed to be a duty of customs.

(2) [Omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision And Declaration) Act, 1973 (Act No. VIII of 1973).]

(3) The ¹²[National Board of Revenue] constituted under the ¹³[National Board of Revenue Order, 1972] may, make rules providing, on such conditions as may be specified in the rules, for-

(a) the refund of the case levied where cotton is exported by land and subsequently imported into Bangladesh;

Finality of assessment and recovery of unpaid cess

9.(1) An assessment made in accordance with the provisions of section 7 or section 8 shall not be questioned in any Court.

(2) Any owner of a mill who is aggrieved by an assessment made section 7 may, within three months of service of the notice referred to in sub-section (1) of that section, apply to the Government for the cancellation or modification of the assessment and, on such application, the Government may cancel or modify the assessment and order the refund to such owner of the whole or part, as the case may be, of any amount paid thereunder.

(3) Any sum recoverable under section 7 may be recovered as an arrear of land revenue.

Power to inspect mills and take copies of records and accounts

10.(1) The Collector or any officer empowered by general or special order of the Government in this behalf shall have free access at all reasonable times during working hours to any mill or to any part of any mill.

(2) The Collector or any such officer may at any time, with or without notice to the owner, examine the working records, sale records and accounts of any mill and take copies of or extracts from all or any of the said records or accounts for the purpose of testing the accuracy of any return or of informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder.

(3) Where any officer other than the Collector proposes to examine under sub-section (2) any record or account containing the description or formulae of any trade process, the owner of the mill may give to the said officer, for transmission to the Collector, a written notice of objection and the officer shall thereupon seal up the record or account pending the orders of the Collector.

Information acquired to be confidential

11.(1) All such copies and extracts and all information acquired by a Collector or any other officer from an inspection of any mill or warehouse or from any return submitted under this Act shall be treated as confidential.