

केंद्रीय उत्पाद शुल्क के आयुक्त का कार्यालय: पुणे-III
41/ए; आई सी ई हाउस; ससून रोड; वाडिया कालेज के सामने; पुणे-411 001

व्यापार सूचना संख्या-13/2010

विषय:- Beedi cess payable under the provisions
of Section 3 of Beedi Workmen Cess Act-reg-

भारत सरकार; वित्त मंत्रालय; राजस्व विभाग; सी बी इ सी; नई दिल्ली द्वारा जारी
परिपत्र की प्रतियां जिसका उल्लेख नीचे किया गया है; संलग्न हैं:-

परिपत्र संख्या Cir. No. 914/04/2010-CX	फाईल संख्या 262/01/2009-CX-8	दिनांक 16/02/2010
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सभी व्यापार एसोसिएशन्स तथा वाणिज्य और उद्योग मंडलों से अनुरोध किया
जाता है कि इस व्यापार सूचना के साथ जोड़े गये परिपत्र में निहित बातों की जानकारी
अपने-अपने घटक सदस्यों के ध्यान में लाने का कष्ट करें।

(बी. एस. वासुदेव)

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आयुक्त

केंद्रीय उत्पाद शुल्क पुणे-III

संलग्न: यथोपरि

फा. संख्या: वी जी एन (30)10/ट्रेड नोटिस/2009

पुणे दिनांक: 01 मार्च 2010

अप्रैल

प्रतिलिपि प्रेषित:-

- सचिव, उत्पाद शुल्क तथा सीमा शुल्क केंद्रीय बोर्ड कार्यालय.
- उपसचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, नई दिल्ली.
- महानिदेशक, निरीक्षण महानिदेशालय, सी तथा कें उत्पाद शुल्क, नई दिल्ली.
- मुख्य आयुक्त, केंद्रीय उत्पाद एवं सीमा शुल्क, पुणे क्षेत्र
- मुख्य सतर्कता अधिकारी, उत्पाद शुल्क तथा सीमा शुल्क, केंद्रीय बोर्ड कार्यालय, नई दिल्ली
- सहायक आयुक्त, निरीक्षण अधिकारी, पश्चिम क्षेत्रिय युनिट, मुंबई.
- सहायक निदेशक, शुल्क अपवर्चन रोधी क्षेत्रिय कार्यालय, पुणे.
- केंद्रीय उत्पाद शुल्क, राजस्व लेखा परीक्षण कार्यालय, मुंबई.
- सेन्ट्रल्स पब्लिकेशन प्रायवेट लिमिटेड, 1512 बी, भीषम पितामह मार्ग, नई दिल्ली.
- केंद्रीय उत्पाद शुल्क बार एसोसिएशन कार्यालय, मुंबई.
- पुणे-III आयुक्तालय में क्षेत्रिय सलाहकार समिति तथा लोक शिकायत निवारण समिति के सभी सदस्य.
- पुणे-III आयुक्तालय में सभी व्यापार एसोसिएशन/वाणिज्य तथा उद्योग मंडल.
- मुख्यालय पुणे-III कार्यालय के सभी अपर आयुक्त.
- मुख्यालय में सभी उप आयुक्त.
- मुख्यालय कार्यालय पुणे में सभी सहायक आयुक्त/अधीक्षक/ग्रेणी 'क' तथा 'ख' अधिकारी /मुख्यालय कार्यालय, तकनीकी शाखा के अनुभाग प्रमुख.
- पुणे-III आयुक्तालय के अधिनस्थ सभी मंडल कार्यालय



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17/3/10

F.No.262/01/2009-CX8
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

Circular No. 914/04/2010-CX 307

To, New Delhi, dated the 16th February, 2010.

All Director Generals,
All Chief Commissioners of Central Excise (including LTU),
All Commissioners of Central Excise (including LTU).

Sir/ Madam,

Subject: Beedi cess payable under the provisions of Section 3 of Beedi Workmen Welfare Cess Act-reg.

References have been received from Trade & Industry as well as field formations, regarding leviability of beedi cess on labelled as well as unlabelled beedis. It has been stated that Notification No. S-23011/1/79-M.V. dated 19.12.1981 [G.S.R. No.669(E)] as amended by [G.S.R. No. 281(E)] dated 30.03.82, issued by the Ministry of Labour, provides that when cess has been collected on unlabelled beedis, no further cess shall be collected when they are subsequently labelled. The trade has represented that despite the notification, some Commissionerates are insisting on payment of cess on labelled beedis. Differing stands are being taken by different adjudicating authorities in this regard.

2. The matter has been examined in consultation with the administrative ministry. The Ministry of Labour have confirmed that the aforesaid notification is still in operation. They have informed that the rate of cess on manufactured beedis has, however, been enhanced vide Notification No. S.O.363 (E) dated 17.03.2006. Other provisions of the Act and Rules made in this regard are still applicable.

3. On examination of the aforesaid notification dated 19.12.1981 as amended by notification dated 30.03.1982, the following position emerges with regard to the leviability of cess:-

(i) If the biris are otherwise exempted from payment of Central Excise duty, they are also exempted from payment of biri cess.

(ii) If cess has been collected on unlabelled beedis, no further cess is required to be collected, if they are subsequently labelled.

(iii) For cases covered under (i) above, if the exempted beedis are subsequently labelled, cess shall be payable on labelled beedis.

4. Trade & Industry as well as field formations may be suitably informed.

5. Receipt of this circular may kindly be acknowledged.

6. Hindi version will follow.

Yours faithfully,

(Amish Kumar Gupta)
OSD (CX-8)

Encl: As above.

ADCG (S)

17/3

401
17/3
Suptd (S)



भारत का राजपत्र The Gazette of India

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

शाधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

पृ. 411]
पृ. 411]

नई दिल्ली, शनिवार, दिसम्बर 19, 1981/अग्रहायण 28, 1903
NEW DELHI SATURDAY, DECEMBER 19, 1981/AGRAHAYANA 28, 1903

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

श्रम मंत्रालय

सचिवालय

नई दिल्ली, 19 दिसम्बर, 1981

सं. का. वि. 588(अ).—केन्द्रीय सरकार, बीड़ी कर्मकार कल्याण
उपकर अधिनियम, 1976 (1976 का 56) की धारा 3 के द्वारा प्रस्तुत
शर्तियों का प्रयोग करते हुए, उपर अधिनियम की धारा 3 के अधीन
प्रस्तुत शर्तियों की उपर के उद्घोषित और संश्लेषित हैं। छूट प्रदान करती
है, जिन्हें भारत सरकार, वित्त मंत्रालय की अधिसूचना संख्या 83/80-सं.
50, दिनांक 19-6-1980 द्वारा केन्द्रीय उत्पाद-शुल्क और शर्त अधिनियम,
1944 (1944 का 1) के अंतर्गत उन पर लगाए गए उत्पाद-शुल्क
से पूर्णतः छूट प्राप्त है। यह अधिसूचना भारत के असाधारण राजपत्र के
भाग II, खंड 3, उप-खंड (i) में पृष्ठ 611 पर सं. का. वि. सं. 330
(ई), तारीख 19-6-1980 को प्रकाशित हुई थी।

[संख्या एस-23011/1/79-एच-5]

MINISTRY OF LABOUR

NOTIFICATIONS

New Delhi, the 19th December, 1981

G.S.R. 670(E).—In exercise of the powers conferred by
section 3A of the Beedi Workers Cess Act, 1976 (56 of 1976)
the Central Government hereby exempts, from the levy and
collection of cess under section 3 of the said Act, manufac-
tured beedis which are wholly exempt from the duty of excise
leviable thereon under the Central Excises and Salt Act,

1096 GI/81

(1941)

1944 (1 of 1944), vide notification of the Government of
India in the Ministry of Finance No. 83/80-CE dated 19th
June, 1980 published at page 611 of the Gazette of India,
Extraordinary GSR 330(E), dated 19th June, 1980 in Part II-
Sec. 3—Sub-section (i).

[No. S-23011/1/79-M.V]

सं. का. वि. 570 (अ).—केन्द्रीय सरकार, बीड़ी कर्मकार उपकर
अधिनियम, 1976 (1976 का 56) की धारा 3 की उप-धारा (1) द्वारा
प्रस्तुत शर्तियों का प्रयोग करते हुए प्रति एक हजार विनिर्मित बीड़ियों पर
10 पैसे की दर को उस दर के रूप में नियत करती है जिस पर पहली जनवरी,
1982 से बीड़ी कर्मकार कल्याण निधि अधिनियम, 1976 (1976 का
62) के प्रयोगार्थ उपकर उद्घोषित और संश्लेषित किया जाएगा।

[संख्या एस-23011/1/79-एच-6]

G.S.R. 670(E).—In exercise of the powers conferred by
sub-section (1) of section 3 of the Beedi Workers Welfare
Cess Act, 1976 (56 of 1976), the Central Government hereby
fixes the rate of 10 paise per thousand of manufactured beedis,
as the rate at which the duty of excise shall be levied and
collected by way of cess for the purposes of the Beedi
Workers Welfare Fund Act, 1976 (62 of 1976) with effect
from 1st January, 1982.

[No. S-23011/1/79-M.V]

सं. का. वि. 671(अ).—केन्द्रीय सरकार, बीड़ी कर्मकार कल्याण
उपकर (संगोष्ठन), अधिनियम, 1981 (1981 का 47) की धारा 1 की

(1)	(2)	(3)
12. Regional Labour Commissioner (Central), Jabalpur.	Commissioner	The State of Madhya Pradesh.
13. Regional Labour Commissioner (Central), Kanpur.	Commissioner	The State of Uttar Pradesh and the Union Territory of Delhi.
14. Regional Labour Commissioner (Central), Madras.	Commissioner	The States of Tamil Nadu and Kerala and the Union Territories of Pondicherry and Lakshadweep.

Employees' State Insurance Act, 1948
—notification under Sec. 1(3)

New Delhi, the 27th March, 1982

S.O. 183(E).—In exercise of the powers conferred by sub-section (3) of section 1 of the Employees' State Insurance Act, 1948 (34 of 1948), the Central Government hereby appoints the 28th day of March, 1982 as the date on which the provisions of Chapter IV (except sections 44 and 45 which have already been brought into force) and Chapters V and VI [except sub-section (1) of section 76 and sections 77, 78, 79 and 81 which have already been brought into force] of the said Act shall come into force in the following areas in the State of Andhra Pradesh, namely:—

Kodur area bounded by:—

East: No. 9 Kodur Hill and Extension, R.F. Chiyavaram village and Upprapalli village.

West: Erraguntlakota village, No. 7 Tanukonda R.F. Buduguntapalli Agraharam, No. 117 Kodivengamma Bhavi R.F.

North: Obanapalli village, Raghavarajapuram village and Anantharajupeta village.

South: Upprapalli village and Kodivengamma Bhavi R.F.

Manampet area bounded by:

East: Govindampalli village and Anantharajupeta.

West: Erraguntlakota village, No. 7, Tanukonda R.F. Buduguntapalli.

North: Govindampalli and Mukharipalli village.

* Vide the Gazette of India, Extraordinary, Pt. II, Sec. 3(ii), dated the 27th March, 1982, p. 338.

* Vide the Gazette of India, Extraordinary, Pt. II, Sec. 3(i), dated the 30th March, 1982, p. 378.

South: Anantharajupeta and Korlakunta village, of Cuddapah District.

Beedi Workers Welfare Cess Act, 1976
—notification under Sec. 3

New Delhi, the 30th March, 1982

G.S.R. 281 (E).—In partial modification of the notification of the Government of India, Ministry of Labour, No. S/23011/1/79-MV, dated 19th December, 1981, published at page 1941 of the Gazette of India, Extraordinary vide G.S.R. 669 (E) dated 19th December, 1981 in Part II—Section 3 Sub-section (i), the Central Government hereby exempts from the levy and collection of cess under section 3 of the Beedi Workers Welfare Cess Act, 1976 (56 of 1976), manufactured beedis which are wholly exempt from the duty of excise leviable thereon under the Central Excises and Salt Act, 1944 (1 of 1944) vide notification of the Government of India, in the Ministry of Finance No. G.S.R. 92 (E) dated 28th February, 1982, published at page 188 of the Gazette of India, Extraordinary in Part II—Section 3 Sub-section (i).

Explanation.—For the purposes of this notification when cess has been collected on unlabelled beedis, no further cess shall be collected when they are subsequently labelled. Where cess has not been levied because they were exempted under the Central Excises and Salt Act, 1944 (1 of 1944), but such exempted beedis are subsequently labelled, cess shall be payable on labelled beedis.

This notification shall come into force on the first day of April, 1982.