

THIRD SCHEDULE

(See section 39)

Year	No.	Short title	Extent of repeal.
1879	XVI	The Transport of Salt Act, 1879	The whole.
1882	XII	The Indian Salt Act, 1882.	The whole.
1890	II (Bombay)	The Bombay Salt Act, 1890	The whole.
1908	X	The Indian Salt-duties Act, 1908	The whole.
1917	II	The Motor Spirit (Duties) Act, 1917	The whole.
1922	XII	The Indian Finance Act, 1922	The whole.
1930	XVIII	The Silver (Excise Duty) Act, 1930	The whole.
1931	—	The Indian Finance (Supplementary and Extending) Act, 1931.	The whole.
1934	XIV	The Sugar (Excise Duty) Act, 1934	The whole.
1934	XVI	The Matches (Excise Duty) Act, 1934	The whole.
1934	XXIII	The Mechanical Lighters (Excise Duty) Act, 1934	The whole.
1934	XXXI	The Iron and Steel Duties Act, 1934	The whole.
1938	XIII	The Sind Salt Law Amendment Act, 1938	The whole.
1941	X	The Tyres (Excise Duty) Act, 1941	The whole.
1943	II	The Tobacco (Excise Duty) Act, 1943	The whole.
1943	XI	The Vegetable Product (Excise Duty) Act, 1943	The whole.

¹ Entries relating to Madras Act IV of 1889, omitted by the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), s. 3 and 2nd Sch.

THE COCONUT COMMITTEE ACT, 1944

¹ACT No. X OF 1944

[31st March, 1944]

An Act to provide for ²[financing a Committee] for the improvement and development of the cultivation, marketing and utilization of coconuts in ³[Pakistan].

WHEREAS it is expedient to provide for ⁴[financing a Committee] for the improvement and development of the cultivation, marketing and utilization of coconuts in ³[Pakistan];

It is hereby enacted as follows:—

1.—(1) This Act may be called the ^{3*} Coconut Committee Act, 1944.

Short title and extent.

⁶[(2) It extends to the whole of Pakistan.]

2. In this Act, unless there is anything repugnant in the sub-

Definitions.

¹ For Statement of Objects and Reasons, see Gazette of India, 1944, Pt. V, p. 9; and for Report of Select Committee, see *ibid.*, p. 34.

The Act has been extended to—

- (a) the Leased Areas of Baluchistan see the Leased Areas (Laws) Order, 1950 (G. G. O. 3 of 1950);
- (b) the Baluchistan States Union by the Baluchistan States Union (Federal Laws) (Extension) Order, 1953 (G. G. O. 4 of 1953), as amended;
- (c) the Khairpur State, see the Khairpur (Federal Laws) (Extension) Order, 1953 (G. G. O. 5 of 1953), as amended; and
- (d) the State of Bahawalpur, see the Bahawalpur (Extension of Federal Laws) Order, 1953 (G. G. O. 11 of 1953), as amended.

The Act has been and shall be deemed to have been brought into force in Gwadur with effect from the 8th September, 1958, by the Gwadur (Application of Central Laws) Ordinance, 1960 (37 of 1960), s. 2.

² Subs. by the Coconut Committee (Amtd.) Act, 1950 (18 of 1950), s. 2, for "the creation of a fund".

³ Subs. *ibid.*, ss. 2 and 3, for "India".

⁴ Subs. *ibid.*, s. 3, for "the creation of a fund to be expended by a Committee specially constituted in this behalf".

⁵ The word "Indian" omitted *ibid.*, s. 4.

⁶ Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for the original sub-section (2), as amended by A. O., 1949.

ject or context,—

¹[(a) "Collector" means the officer appointed by the Central Government to perform in any specified area the duties of a Collector under the provisions of this Act and the rules made thereunder, and includes any officer subordinate to that officer whom he may by order in writing authorise to perform his duties under those provisions;]

²[(b) "the Committee" means the Pakistan Food and Agriculture Committee set up under sub-section (1) of section 5A of the Agricultural Produce Cess Act, 1940, or any body which replaces the said Committee under sub-section (2) of that section;]

* * * * *

(c) "mill" means any place in which copra is crushed for the extraction of oil, which is a factory as defined in section 2 of the [Factories Act, 1934];

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

Imposition of
coconut cess.

³[3.—(1)] There shall be levied and collected, as a cess for the purposes of this Act, on all copra consumed in any mill in [Pakistan], whether produced in or imported from outside [Pakistan], a duty of excise at such rate, not exceeding four annas per cwt., as the Central Government may, * * *, by notification in the official Gazette, fix in this behalf [;]

¹ Subs. by the Indian Coconut Committee (Amdt.) Act, 1946 (15 of 1946), s. 2, for the original clause.

² Subs. by the Coconut Committee (Amdt.) Act, 1952 (6 of 1952), s. 2, for clause (b), as amended by the Coconut Committee (Amdt.) Act, 1950 (18 of 1950), s. 5.

³ Cl. (bb) which was ins. by Act 15 of 1946, s. 2, omitted by Act 18 of 1950, s. 5.

⁴ Subs. by the Repealing and Amending Act, 1945 (6 of 1945), s. 3 and 2nd Sch., for the words, brackets and figures "Indian Factories Act, 1934 (25 of 1934)".

⁵ S. 3 was re-numbered as sub-section (1) of that section by Act 15 of 1946, s. 3.

⁶ Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for "the Provinces and the Capital of the Federation" which had been subs. by A. O., 1949, for "British India".

⁷ The words "after consulting the Committee" omitted by Act 18 of 1950, s. 6.

⁸ Subs. *ibid.*, for the full-stop.

¹[Provided that the Central Government may by notification in the official Gazette vary the rate at which the duty of excise shall be levied and collected.]

²[(2) On the last day of each month, or as soon thereafter as may be convenient, the proceeds of the duty recovered during that month shall, after deduction of the expenses, if any, of collection and recovery, be paid to the Committee, * * *.]

⁴[(3) The proceeds of the duties recovered since the fifteenth day of August 1947 after deducting expenses of collection and recovery if any shall be paid to the Committee forthwith.]

4 to 8. [Constitution of Indian Coconut Committee. Incorporation of the Committee. Vacancies. President of Committee, Secretary, Sub-committees and staff. Appointment of officers.] Omitted by the Coconut Committee (Amendment) Act, 1950 (XVIII of 1950), s. 7.

⁵[9.—(1) The Committee shall ⁶[take] such measures as it may consider necessary or expedient * * * for the improvement and development of the cultivation and marketing of coconuts and of the production, utilisation and marketing of copra, coconut oil and coconut poonac.

Functions of the
Committee.

(2) Without prejudice to the generality of the foregoing power, the Committee may * * * defray expenditure involved in—

- (a) undertaking, assisting or encouraging agricultural, industrial, technological and economic research;
- (b) the supply of technical advice to growers;
- (c) encouraging the adoption of improved methods in cultivation;
- (d) carrying on such propaganda in the interests of the

¹ Provision added by the Coconut Committee (Amdt.) Act, 1950 (18 of 1950), s. 6.

² Sub-section (2) added by the Indian Coconut Committee (Amdt.) Act, 1946 (15 of 1946), s. 3.

³ The words "and the Committee shall credit the said proceeds and any other monies received by it to a fund called the Coconut Improvement Fund", omitted by Act 18 of 1950, s. 6.

⁴ Sub-section (3) added *ibid.*

⁵ Subs. by Act 15 of 1946, s. 3, for the original section 9.

⁶ Subs. by Act 18 of 1950, s. 8, for "apply the Fund to meeting the expenses of the Committee and the cost of".

⁷ The words "to take" omitted, *ibid.*

⁸ The words "utilise the Fund to" omitted, *ibid.*

XXVII
1940.

XXV of
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coconut industry as may be necessary;

- (e) collecting statistics from growers, dealers, millers and other sources on all relevant matters bearing on the industry;
- (f) fixing grade standards of copra and its products;
- (g) recommending the maximum and minimum prices to be fixed for copra;
- (h) advising on all matters which require attention for the development of the industry;
- (i) improving the marketing of coconuts ¹* ²* * * and suggesting suitable measures to prevent unfair competition;
- (j) assisting in the control of insects and other pests and diseases of coconut trees;
- (k) promoting and encouraging co-operative efforts among the coconut growers and in the coconut industries;
- (l) adopting such measures as may be practicable for assuring remunerative returns to growers;
- (m) maintaining and assisting in the maintenance of such institutes, farms and stations as it may consider necessary;
- (n) adopting any other measures or performing any other duties which it may be required by the Central Government to adopt or perform or which the Committee itself may think necessary or advisable in order to carry out the purposes of this Act.]

Delivery of
monthly returns.

10.—(1) The owner of every mill shall furnish to the Collector on or before the 7th day of each month, a return stating the total amount of copra consumed 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 copra consumed 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.

11.—(1) On receiving any return made under section 10, the Collector shall assess the amount of the duty payable under

¹ The word "in" omitted by the Federal Laws (Revision and Declaration) Act, 1951 (26 of 1951), s. 3 and 2nd Sch.

² The words "India and abroad" omitted by the Coconut Committee (Amdt.) Act, 1950 (18 of 1950), s. 8.

section 3 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 thirty days of the service of the notice.

(2) If the owner of any mill fails to furnish in due time the return referred to in sub-section (1) of section 10 or furnishes a return which the Collector has reason to believe is incorrect or defective, the Collector shall assess the amount if any, payable by him in such manner, 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 duty 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.

12.—¹[(1) Any owner of a mill who is aggrieved by an assessment made under section 11 may, within three months of service of the notice referred to in sub-section (1) of that section, apply to the District Judge, ²* * * for the cancellation or modification of the assessment and, on such application, the said Judge 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.

Finality of
assessment and
recovery of unpaid
duty.

(2) The decision under sub-section (1) of the District Judge ³* * * shall be final.]

(3) Any sum recoverable under section 11 may be recovered as an arrear of land-revenue.

13.—(1) The Collector or any officer empowered by general or special order of the Central Government in this behalf shall

Power to inspect
mills and take

¹ Subs. by the Indian Coconut Committee (Amdt.) Act, 1946 (15 of 1946), s. 6, for sub-sections (1) and (2)

² The words "or in a Presidency-town, to the Chief Judge of the Small Cause Court" omitted by the Coconut Committee (Amdt.) Act, 1950 (18 of 1950), s. 9.

³ The words "or the Chief Judge of the Small Cause Court, as the case may be," omitted, *ibid.*

copies of records
and accounts.

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 ¹[during working hours], with or without notice to the owner, examine the ²[purchase, sale and stock] 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[Provided that nothing in this section shall be deemed to authorise the examination of any description or formulae of any trade process.]

* * * * *

Information
acquired to be
confidential.

14.—(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.

(2) If the Collector or any such officer discloses to any person other than a superior officer any such information as aforesaid without the previous sanction of the Central Government, he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine:

Provided that nothing in this section shall apply to the disclosure of any such information for the purposes of a prosecution in respect of the making of a false return under this Act.

15. [Application of proceeds of duty.] Omitted by the Indian Coconut Committee (Amdt.) Act, 1946 (XV of 1946), s. 8.

16 and 17. [Keeping and auditing of accounts. Dissolution of Committee.] Omitted by the Coconut Committee (Amdt.) Act, 1950 (XVIII of 1950), s. 10.

18.—(1) The Central Government may make rules for the purpose of carrying into effect the provisions of this Act.

* * * * *

¹ Ins. by the Indian Coconut Committee (Amdt.) Act, 1946 (15 of 1946), section 7.

² Subs. *ibid.*, for "working records, sale".

³ This proviso was added, *ibid.*

⁴ Sub-section (3) omitted, *ibid.*

⁵ Sub-section (2) omitted by the Coconut Committee (Amdt.) Act, 1950 (18 of 1950), s. 11.

Power of the
Central Govern-
ment to make
rule

¹[18A. Rules made under section 18 may provide that a breach of any of them shall be punishable with fine not exceeding one thousand rupees.] Penalty for contra-
vention of rules.

19. [Power of the Committee to make regulations.] Omitted by the Coconut Committee (Amdt.) Act, 1950 (XVIII of 1950), s. 12.

20. All rules made under section 18 ²* * * shall be published in the ³[official Gazette]. Publication of
rules and
regulations.

THE PUBLIC DEBT ACT, 1944

ACT No. XVIII OF 1944

[22nd November, 1944]

An Act to consolidate and amend the law relating to Government

¹ S. 18A ins. by the Coconut and Oilseeds Committees Acts (Amdt.) Ordinance, 1962 (25 of 1962), s. 2.

² The words "and all regulations made under section 19" omitted by the Coconut Committee (Amdt.) Act, 1950 (18 of 1950), s. 13.

³ Subs. *ibid.*, for "Gazette of India".

⁴ For Statement of Objects and Reasons, see Gazette of India, Pt. V, dated the 31st July, 1943; and for Report of Select Committee, see *ibid.*, 1944, Pt. V, p. 85.

The Act shall apply to Baluchistan, see Notification No. 154-F, dated the 29th May, 1946, Gazette of India, 1946, Pt. I, p. 773.

The Act has been extended to the Leased Areas of Baluchistan by the Leased Areas (Laws) Order, 1950 (G. G. O. 3 of 1950).

The Act and all rules, notifications, declarations and orders made under it and in force immediately before the 28th November, 1952, have subject to certain modifications been extended to the State of Bahawalpur, see the Bahawalpur (Federal Laws) (Extension) Order, 1952 (G. G. O. 11 of 1952).

It has also been extended to—

(a) the Baluchistan States Union, see the Baluchistan States Union (Federal Laws) (Extension) Order, 1953 (G. G. O. 4 of 1953), as amended, and

(b) the Khairpur State, see the Khairpur (Federal Laws) (Extension) Order, 1953 (G. G. O. 5 of 1953), as amended.

The Act has been and shall be deemed to have been brought into force in Gwadar with effect from the 8th September 1958, by the Gwadar (Application of Central Laws) Ordinance, 1960 (37 of 1960), s. 2.

The Act, rules, notifications and orders made under it, have been applied to the Tribal Areas or to the parts of those areas to which they have not been already applied, see the Tribal Areas (Application of Acts) Regulation, 1965, Gaz. of P., 1965, Ext., pp. 1016—1018.