

The Baluchistan Gazette

PUBLISHED BY AUTHORITY

NO. 11 QUETTA WEDNESDAY, MARCH 24, 1976.

GOVERNMENT OF BALUCHISTAN.

DEPARTMENT OF AGRICULTURE.

NOTIFICATION

Dated Quetta, the 1st December, 1975.

No. SOA (T11)9-18/73-74. In exercise of the powers conferred by Section 7 of the Baluchistan Finance Act, 1975 (Act No. IV of 1975). the Government of Baluchistan is pleased to make the following rule in respect of Assessment, collection and payment of the cess namely :—

CHAPTER-I.

Short title & commencement.

(1) These rules may be called the Baluchistan Cess Collection Rules, 1975,
(2) They shall extend to the whole of the Province of Baluchistan.

(G) They shall come into force at once and shall be deemed to have taken effect on the 1st day of July, 1975.

Definitions.

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(a) In these rules unless there is any thing repugnant in the subject or context "Government"

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means the Government of Baluchistan.

(b) Appendix" means an appendix to these rules.

(c) "Carbon process" means writing a document in duplicate by an indelible pencil by means of double faced Carbon paper. ,

(d) "Controlling Authority" means the controlling authority under these rules.

{e) i. Cess" means a tax on the export of goods.

ii. "Vehicle * includes a motor vehicle. public or private.

(f) 'Export'? means export from Baluchistan Province.

(g) "Form" means a form appended to these rules,

(h) "Goods" include crops and fruits (Fresh or dry). *.

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(i) "Exporter" means a person incharge of goods, at the time of export and includes the person on whose behalf such goods are exported.

(k) "Inspection Officer' means the Agriculture Asstt: (Economic & Marketing) Extra Assistant Director of Agriculture (E&M) Deputy Director of Agriculture (E&M) Director of Agriculture in Baluchistan .and any other officer of the Agriculture Department on whom the powers of the Inspecting Officer are conferred under these rules.

CHAPTER-II.

CESS ON FRUITS AND CROPS TAKEN OUT OF BALUCHISTAN.

3: There shall be levied and collected a cess on fruits and crops taken out of Baluchistan.

4. The Cess shall be paid at the rates specified in the schedule of these rules by the owner/transpor- rater at the posts Established by the Government of Baluchistan at Roads/Rail heads and at any other place.

5. Whoever contravenes any of the provisions of this Act or the Rules made there under shall be punishable with simple imprisonment which may extend to three months or with a fine of Rs. 500/-or both.

6. If the Cess as required by sub Section (l) is not paid the schedule goods shall stand forfeited

to the state.

7}. Congnizance of the offence under this act shall not be taken by any court.excepton a complaint filed by an officer duly notified by the Government and published in the official Gazette.

SCHEDULE

Particulars of Goods, Rate of Cess.

1. Fruits. Rs. 1/- - Per Crate (10 to 20 seers)

2. Almonds Rs. 3/- per maund.

3. Melon. Re, 1/- —do—

4, Onions. Rs. 1/- - per bag.

5. Tomatoes. Rs. 1/- - per crate (10 to 20 seers)

6. Potatoes. Rs. 1/- - per bag.

7. Cumin seed. ' Rs. 2 / - per bag.

8. Apricots. Rs. 3 / - per maund.

9. Walnuts. Rs. 3: / - ~do—

10... Figs. Rs. 3./- --do—

11. Garlice. Rs. | | - —do—

12, Chillies. iis, & fe aig

13. Jawar. Rs. 1 / - —do—

14. Oil Seeds. Rs. 2/ - —do—

waza 1S. Date. Rs. 2 { - —do—

"16. Raisins. Rs. 6 / - —do—

CHAPTERSLIT. ..

CESS LIMITS;:-CESS BARRIERS; CESS. POSTS AND. CESS OFFICE:

8... The controlling authority may fix a barrier on any Road for intercepting export traffic liable to cess, and make such arrangements for the working such barrier as may be necessary or may be requited ~ by the controlling authority.

9, A controlling aurtherity may assign a name to every cess post.

10... . The.€ontrolling:autbority may from time to time specify the routs which shall be contolled by the various Cess posts for the purpcese of intercepting cxport traffic.

ii. Avcess post shall unless ctherwise specified remain open for twenty four hours.

CHAPTER IY.

12. Forevery Cess Post there shail bz such nuimber of Cess collectors as may be fixed by the contro- . lling authority. The cess collectors will be responsible for the assesment and collection of cess.

13. The Cess [nspector, shall be the overall incharge of the cess posts within his jurisdiction, and he . shall not be below the rank of Agriculture Assistant.

14, The controlling authority may provide peons for such cess posts.

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"152: + After the enforcement of these rules, no person shall after be appointed for the first time :—

(a) as a peon, unless he is literate.

(b) as-a:Cess Collector, unless he is a matriculate. .

16. The Cess staff is liable to be transferred from one post to another as and when desired by the controlling authority.

CHAPTER- V.

PRESENTATION OF GOODS AT CESS POSTS.

17. Every pereon exporting goods liable to cess shall present such goods at the cess post.

18. The Driver of every vehicle carrying 'goods liable to ee

s shall stop the vehicle at the post and
driver of every vehicle whether carrying goods Jiabletb vegs of rfotsHall stop at the post if signalled to
do so by any official posted on the duty at the Céss Post?

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19. The officeais on duty at the Cess post shall attend to the persons presenting their goods at the
cess post for assessment of cess with due courtesy an promptiess.3 ;

20. No official on duty at the cess post shall demand and no person shall Pay or give to any such offi-
cial any amount or thing for which a receipt is not issued under these rules.

21. Acomplaint book shall be kept at every cess post and any person may record his compliant there-
in, Every compliant shall be investigated by the Cess Inspector. The action taken on every compliant '

shall be recorded in the compliant book anc the person making the compliant shall be informed of the
action taken on his compliant. :

CHAPTER - VI.

ASSESMNT AND COLLECTION OF CESS;

22. The Cess receipts shall be prepared by the corbon process in triplicate.

23. The original Cess receipt shali be handed over to the exporter ard the gccas shail be allowed to
be exported, the total amount brought forward and the progressive total carried forward shall be shown

on the triplicate copy of the cess receipt. shall be forwarded to Head office.

24, Cess shall'be assessed in accofdanoe:with the rates specified in the schedule. -

25. 0 When a'consignmtent consists of two or more classes of goods chargeable at'different rates cach?
portion of 'the consignment shall be treated as a seprate consignment. "

26. 'If any goods fall under more than one item of the cess schedule the Cess shali he charged under
the item carrying the highest rate, ° ~ :

27. <The procedtire for assessment shall be the same as if the goods are exported by rail or by air. »

CHAPTER- VU. a

ACCOUNTS OF CESS POSTS,

28. The Cess Collector incharge of the Cess post shall be responsible for the proper custody of
all cash received -at the Cess. post. 3 yt

30. When there is a change of duiy of the Cess Collector at the Cess Post, the chaTge report shall te
recorded in the Charge Register, and a cepy there of be sent to Head office.

29. All cash received at the Cess posi shall be kept ina sate ora locked cash box to be provided for the

31. The cash received at the Cess post shall be depcsited by the Cess Collector inio rcarest treasury' S
National Bank.

32. Th: chailins shill consist of four foils. The first foil shall be retained by the authority receiving
it any Second foil shall be sent to Head office while rest of the foil be kept for the record of cess post.

CHAPTER - VIII.
INSPECTIONS.

33. For the purpose of inspection and administration the various Cess posts shall be grouped into circles, and the cess posts including in a circle shall be under the charge of the cess Inspector.

34. The cess Inspector shall be responsible for the efficient working of all cess posts in his circle and all officials at such posts shall work under his general control. ° ~ ems

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35. (i) The Cess Inspector shall inspect every cess post in his circle at least once a day.

(ii) On the occasion of an inspection, the cess Inspector shall among other matters, check all registers maintained at the cess post and all cess receipt.

36. The Extra Assistant Director of Agriculture, (Economic & Marketing) shall inspect every cess post at least once a week. ;

37... The Deputy Director of Agriculture (H&M) shall inspect every cess post at least once a month.

38. The Director of Agriculture Baluchistan, shall inspect every cess post at least once in three months.

39. The officers authorised to inspect the working of the cess collection scheme and the officers of Audit Department at the time of account of cess collection scheme may inspect any cess post.

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40. An inspection Register shall be kept at every cess post and the result of every inspection shall be recorded in such register.

41, "The Cess Inspection and Extra Assistant Director of Agriculture (E&M) from time to time verify that adequate action has been taken on the various observations and recommendations in the Inspection |, «: notes and shall indicate the action taken in the appropriate column of Inspection Register.

42. - If as a result of inspection any material irregularity is noticed in the working of the cess post, the matter shall be reported to Extra Assistant Director of Agriculture (E&M) who will investigate the cess. ,

43. If as a result of an inspection, it is found that the cess in respect of any goods has been under charged the matter shall be investigated by the inspecting officer

44. If as a result of any investigation, it is proved that cess has been under charged in any case the demand for the amount charged less shall be raised against the exporter, and he shall be required by a notice

to pay the amount within the period specified in the notice, steps shall be taken to recover it as an arrear of land revenue. — : 2 3 ;

45. If in the case of any short assessment, (the exporter is not traceable, or the amount cannot be recovered from him) the amount shall be recovered from the cess collector concerned if after such enquiry he is found to be at fault. '

" ; CHAPTER IX.

46. Any inspecting Officer who finds a person in possession of goods which he has reasons to believe: to have been exported, and to have been liable to cess on export, he may demand the cess receipt covering such goods and any person called upon for his cess receipt under this rule shall produce it, furnish such information as may be asked and permit the officer demanding it to inspect the goods.

47. If the person in charge of the goods held up for check has no receipt or if the inspecting officer

find 'reasons to believe that the full amount of the cess has not been paid on the goods or that the goods

Le +4 snot tally with the discrip:ion entered ia the receipt, the Inspecting Officer shall investigate the cese-
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48, 'If as a result of an investigation, under the rule, the Inspection Ofhcer satisfied that the person ' Incharge goods is guilty of the evasion of cess, he shall registrar a case of the evasion of cess against him. —

49. — Tf the Inspection Officer has reasons to believe that any gocds liable to the payment of cess on' export or sumuggled without the payment of cess, he may organise a raid to intercept cuch goods during the course of transit. .

§0. Inthe organisation of any raid under rule, the Inspecting Officer may obtain such assistance from the police'levies as may be necessary.

51. - Kor the purpose of any check under these rules the inspecting Officer may be signal required that the dirver of any tehicle to halt aad such drivé? half thé vehicle and permit the Inspecting cflicer to Ins-° pecting Officer to inspect the Vehicle and the goods carriØd thererin.

CHAPTER X.
INVESTIGATIONS,

52. The Director of Agriculture or Deputy Director of Agriculture (F&M) may Suc Mctu cren the camplaint or representation of any person order on investigation in any case governed by the provision of these rules.

53. Where a case is required to investigated under any of the provision of these rules, an investigation report shall be drawn up.

54. Where an investigation is likely to take some time, a first Inspection report shall be drawn up and forwarded to the Cess Collection Department in the First instance and imvestigatcn reperts shall te forwarded as soon as it is completed.

. 58. Every case of investigation shall be registered at Cess Collection Department in the investigation registrcr,

56. The Deputy Direcior of Agriculture (E&M) shall check the investigation register at least once' wet a month and take such steps as may be. necessary to insure that no case of investigation is held up, and: . that adequate action is taken on every case ivnvestigated under these rules.

57. ° Where a case of the evasion of Cess has been registered against a person such person 'may apply: : for the composition of the offence, and if the pays the Cess due and an amount by way of composition:.. equilent to ten times the cess due the inspecting officer may compound the office and issue an extra ordinary inspecting receipt/pass.

58. Where a case of an evasion of Cess is not compounded the person concerned shall be prosecuted. All cases of prosecution shall be registered in the Cess evasion register.

59. Where any case of the evasion of Cess is required to be forwarded to Cess Collection Department,.. the inspecting officer, shall make arrangements as may be necessary for the escorting of goods to the.. Cess Collection Department.

60. Ifa person is not prepared to take the goods to Cess Collection Department, the inspecting officer shall pass an order for seizure of goods.

61. The order of seizure of goods passed under rule shall comprise three foils the third foil shall be handed over to the p2rson from whom the goods have been seized and the Second foil shall be forwarded to the-Céss Collection Department.

62. A seizure Register shall be maintained at the Cess Collection Department is which all transaction | about the seizure of goods and the release of disposal of such goceds be shall recorded. :

63. If the 'person whose goods have been seized under these rules pay the cess and the case aga- inst him is compounded the goods shall be released and entry to that effect shall be made inthe seizure' Register. ieee

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64. _ If-the goods seized are not claimed within the period specified in the order of sizure or if claimed, but the case is not paid, the goods may be sold or disposed of in such manner as may be determined by . the Deputy "Director of Agriculture (E&M), If any balance is left after the adjustment of the claim: ' of cess collection Department, it shall be refunded to the person concerned, provided ihe person con-

cerned, is not traceable, such amount shall be deposited in fund of Cess Collection Scheme.

CHAPTER XI.

DIARIES, REPORTS AND REVIEWS.

65. The Extra Assistant Director of Agriculture (E&M) and the Cess Inspector shall submit a dia-

ry for every working day such diaries shall be reviewed by the Deputy Director of Agriculture Jast once a Week.

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66. The Deputy Director of Agriculture (E&M) shall at the close of each month submit a report to the Director of Agriculture about the working of Cess Collection Department during the preceding month.

67. At the close of each year the Director of Agriculture shall submit to the Controlling authority a detailed report on the working of Cess Collection Department during the preceding year.

68. If due to any miscalculation or error any amount under these rules has been charged if excess from any person such person may within thirty days of such payment apply to the Deputy Director of Agriculture (E&M) for the refund of the amount charged in excess.

69. Every application made under rule 70 shall be investigated and if an investigation the claim is founded to be correct the amount charged in excess shall be refunded to the person concerned.

BY ORDER OF THE GOVERNOR BALUCHISTAN

MOHAMMAD HAYATULLAH KHAN SUMBAL

Secretary Agriculture.