

EXTRAORDINARY

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GOVERNMENT OF BALUCHISTAN.

DEPARTMENT OF AGRICULTURE.

NOTIFICATION

Dated Quetta, the 1st December, 1975.

No. SOA (III)/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.
- (3) They shall come into force at once and shall be deemed to have taken effect on the 1st day of July, 1975.

Definitions.

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

G.P. (Q) 681-650-4-76.

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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).
- (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/transporter 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 (I) is not paid the schedule goods shall stand forfeited to the state.
7. Cognizance of the offence under this act shall not be taken by any court, except on a complaint filed by an officer duly notified by the Government and published in the official Gazette.

SCHEDULE

<i>Particulars of Goods.</i>	<i>Rate of Cess.</i>
1. Fruits.	Rs. 1/- Per Crate (10 to 20 seers)
2. Almonds	Rs. 3 /- per maund.
3. Melon.	Rs. 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. 1 / - —do—
12.	Chillies.	Rs. 6 / - —do—
13.	Jawar.	Rs. 1 / - —do—
14.	Oil Seeds.	Rs. 2/ - —do—
15.	Date.	Rs. 2 / - —do—
16.	Raisins.	Rs. 6 / - —do—

CHAPTER-III.

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 required by the controlling authority.

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

10. The Controlling authority may from time to time specify the routs which shall be controlled by the various Cess posts for the purpose of intercepting export traffic.

11. A cess post shall unless otherwise specified remain open for twenty four hours.

CHAPTER IV.

12. For every Cess Post there shall be such number of Cess collectors as may be fixed by the controlling authority. The cess collectors will be responsible for the assesment and collection of cess.

13. The Cess Inspector, 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.

15. 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 cess shall stop the vehicle at the post and driver of every vehicle whether carrying goods liable to cess or not shall stop at the post if signalled to do so by any official posted on the duty at the Cess Post.

19. The official 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 and promptness.

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

21. A complaint book shall be kept at every cess post and any person may record his complaint therein. Every complaint shall be investigated by the Cess Inspector. The action taken on every complaint shall be recorded in the complaint book and the person making the complaint shall be informed of the action taken on his complaint.

CHAPTER - VI.

ASSESSMENT AND COLLECTION OF CESS.

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

23. The original Cess receipt shall be handed over to the exporter and the goods shall 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 accordance with the rates specified in the schedule.

25. When a consignment consists of two or more classes of goods chargeable at different rates each portion of the consignment shall be treated as a separate consignment.

26. If any goods fall under more than one item of the cess schedule the Cess shall be charged under the item carrying the highest rate.

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

CHAPTER- VII.

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.

29. All cash received at the Cess post shall be kept in a safe or a locked cash box to be provided for the purpose.

30. When there is a change of duty of the Cess Collector at the Cess Post, the charge report shall be recorded in the Charge Register, and a copy thereof be sent to Head office.

31. The cash received at the Cess post shall be deposited by the Cess Collector into nearest treasury National Bank.

32. The challans shall 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 Cess posts shall work under his general control.

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 (E&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.
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 Inspector 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.
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 finds reasons to believe that the full amount of the cess has not been paid on the goods or that the goods do not tally with the description entered in the receipt, the Inspecting Officer shall investigate the case.
48. If as a result of an investigation, under the rule, the Inspecting Officer satisfied that the person in charge goods is guilty of the evasion of cess, he shall register a case of the evasion of cess against him.
49. If the Inspecting Officer has reasons to believe that any goods liable to the payment of cess on export or smuggled without the payment of cess, he may organise a raid to intercept such goods during the course of transit.
50. In the organisation of any raid under rule, the Inspecting Officer may obtain such assistance from the police/levies as may be necessary.
51. For the purpose of any check under these rules the Inspecting Officer may by signal require that the driver of any vehicle to halt and such driver halt the vehicle and permit the Inspecting officer to Inspecting Officer to inspect the Vehicle and the goods carried therein.

CHAPTER X.

INVESTIGATIONS.

52. The Director of Agriculture or Deputy Director of Agriculture (E&M) may Sui Motu order on investigation in any case governed by the provision of these rules.
53. Where a case is required to be investigated under any of the provisions 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 investigation reports shall be forwarded as soon as it is completed.
55. Every case of investigation shall be registered at Cess Collection Department in the investigation register.
56. The Deputy Director of Agriculture (E&M) shall check the investigation register at least once 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 investigated 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 he pays the Cess due and an amount by way of composition equivalent to ten times the cess due the inspecting officer may compound the offence and issue an extraordinary 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. If a 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 person from whom the goods have been seized and the second foil shall be forwarded to the Cess Collection Department.
62. A seizure Register shall be maintained at the Cess Collection Department in which all transactions about the seizure of goods and the release or disposal of such goods shall be recorded.
63. If the person whose goods have been seized under these rules pay the cess and the case against him is compounded the goods shall be released and entry to that effect shall be made in the seizure Register.
64. If the goods seized are not claimed within the period specified in the order of seizure 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 the person concerned, 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 diary for every working day such diaries shall be reviewed by the Deputy Director of Agriculture last once a week.

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 in 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.