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THE RUBBER BOARD

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अनुज्ञापन एवं उत्पाद शुल्क विभाग

Licensing & Excise Duty Department

Ref: RBED/DIR/2017 03/07/17.

CIRCULAR

Sub: -Repealing of Cess on rubber-filing of returns – reg.

Section 12 of The Rubber Act 1947 in connection with imposition of cess on rubber has been repealed as per "The Taxation Laws (Amendment) Act 2017, with effect from 1st July, 2017. Consequent to this, levy of cess on rubber for the purchases made by the manufactures on or after 01/07/17 has been dispensed with.

In this connection, all manufacturers are requested to furnish a statement of purchases of natural rubber (both indigenous/imported seperately) for the period from April '17 to June '17 and remit the cess on the indigenous purchases @ Rs.2/- per kg by 30th July 2017.

However, the licensing system will continue as per the prevailing provisions of the Rubber Act 1947 and it is obligatory on the part of the licencees to file Monthly returns & Annual returns as per the present schedule. It is informed that the manufacturers need not file return in form M for the period from 1st July,2017 onwards.

Further, it is informed that present system of using N form for interstate transport of rubber will be continued until it is repealed /amended.

Director (Licensing & Excise Duty)

To

All Manufacturers

Copy to: ED Division/Licensing Division/RI Division/All Sub offices