

**JOINT/SELECT COMMITTEE
REPORTS OF LEGISLATIVE
ASSEMBLY - 1924**

The Central Board of Revenue Bill

List of Reports of Select or Joint Committees
presented in the Legislative Assembly in 1924.

Serial No.	Short title of the Bill.	Date of presentation.	Remarks.
1. The Central Board of Revenue Bill.	18.2.24.		
2. The Indian Coinage Bill.	18.2.24.		
3. The Indian Penal Code('Amendment') Bill.	19.2.24.		
4. The Indian Tariff('Amendment') Bill.	26.2.24.		
5. The Indian Income-tax('Amendment') Bill.	10.3.24.		
6. The Indian Penal Code('Amendment') Bill(<i>Age of Consent</i>) by Dr. Hari Singh Gour.	15.3.24.		
7. The Steel Industry('Protection') Bill.	30.5.24.		
8. The Imperial Bank of India Bill.	8.9.24.		
9. The Indian Criminal Law('Amendment') Bill.	10.9.24.		
10. The Indian Merchant Shipping('Amendment') Bill.	11.9.24.		
11. The Land Customs Bill.	11.9.24.		

LEGISLATIVE DEPARTMENT.

We, the undersigned, Members of the Select Committee to which the Bill to provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Board was referred, have considered the Bill and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. The only alteration which we propose to make in the Bill is in the eleventh amendment of the Sea Customs Act, 1878, where we have substituted for the words "the Chief Customs-authority" the words "the Governor General in Council". We think that the power which is conferred by section 157 of the Sea Customs Act, 1878, to make rules for the purpose of regulating the coasting trade should be transferred from the Local Government to the Government of India rather than to the Central Board of Revenue.

We desire further to express an opinion that the substance of any rules made under clause 3 of the Bill which affect the public generally, for example, rules as to the manner in which appeals shall be heard under section 168 of the Sea Customs Act, 1878, should be given due publicity, and we have received an assurance on behalf of Government that this will be done.

3. The Bill was published in the Gazette of India, dated the 9th February, 1924.

4. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

BASIL P. BLACKETT.

E. G. FLEMING.

HARCHANDRAI VISHINDAS.

N. M. JOSHI.

PURSHOTAMDAS THAKURDAS.

L. S. S. O'MALLEY.

K. C. NEOGY.

AQDUL QAIYUM.

A. TOTTENHAM.

M. RAMACHANDRA RAO.

The 16th February, 1924.

[Words printed in italics indicate the amendment suggested by the Committee.]

BILL

to

Provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Board.

WHEREAS it is expedient to provide for the constitution of a Central Board of Revenue and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Board; It is hereby enacted as follows:—

1. (1) This Act may be called the Central Short title and Board of Revenue Act, commencement. 1924.

(2) It shall come into force on the first day of April, 1924.

2. As soon as may be after the commencement Constitution of of this Act, the Governor Central Board of General in Council shall Revenue. constitute a Central Board of Revenue, consisting of one or more persons appointed by him, which shall be subject to the control of the Governor General in Council in the exercise of such powers and the performance of such duties as may be entrusted to it by the Governor General in Council or by or under any law.

3. The Governor General in Council may make rules for the purpose procedure of the Board. of regulating the transaction of business by the Central Board of Revenue, and every order made or act done in accordance with such rules shall be deemed to be the order or act, as the case may be, of the Central Board of Revenue.

4. The enactments specified in the Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof:

Provided that, where the power to make any appointment, or issue any notification, order, scheme or rule, or prescribe any form, is transferred by the operation of this Act from any authority to the Central Board of Revenue or any other authority, any such appointment, notification, order, scheme, rule, or form made, issued or prescribed by the first-mentioned authority before the commencement of this Act shall continue in force and be deemed to have been made, issued or prescribed by the Central Board of Revenue or such other authority, as the case may be, unless and until it is superseded by an appointment, notification, order, scheme, rule, or form made, issued or prescribed by the said Board or authority.

THE SCHEDULE.

ENACTMENTS AMENDED.

(See section 4.)

Year.	No.	Short title.	Amendments.
1878	VIII	The Sea Customs Act, 1878.	<p>1. In section 3—</p> <p>(1) for clause (a) the following clause shall be substituted, namely :—</p> <p>“(a) ‘Chief Customs-authority’ means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, and includes, in relation to any power or duty which the Governor General in Council may, by notification in the Gazette of India, transfer from the Central Board of Revenue to a Local Government, the Local Government or such officer as the Local Government may appoint in that behalf”; and</p> <p>(2) after clause (j) the following clause shall be inserted, namely :—</p> <p>“(k) ‘official Gazette’ means, in relation to a notification issued by a Local Government, the local official Gazette and, in relation to a notification issued by the Central Board of Revenue, the Gazette of India.”</p> <p>2. For section 6 the following section shall be substituted, namely :—</p> <p>“6. The Governor General in Council may appoint such persons as he thinks fit to be officers of Customs, and to exercise the powers conferred, and perform the duties imposed, by this Act on such officers”</p> <p>3. For section 7 the following section shall be substituted, namely :—</p> <p>“7. The Governor General in Council may delegate to any Local Government or to the Chief Customs-authority any power conferred upon him by section 6, and the Local Government or the Chief Customs-authority may delegate to any officer of Customs any power so delegated to it.”</p> <p>4. In sections 11, 12 and 14, for the words “The Local Government or, if so authorised by the Local Government, the Chief Customs-authority” the words “The Chief Customs-authority” shall be substituted, and, in section 11, the words “within the territories administered by it” shall be omitted.</p> <p>5. In section 23, for the words “The Local Government” the words “The Chief Customs-authority” shall be substituted.</p> <p>6. In sections 53, 74, 76, 10, 85, 96, 116, 128, 133 and 147, the word “local”, wherever it occurs in the expression “local official Gazette”, shall be omitted.</p> <p>7. In section 83, for the words “the Local Government may from time to time direct” the words “the Chief Customs-authority may, with the concurrence of the Local Government, direct” shall be substituted.</p> <p>8. In section 128, for the words “the Local Government” the words “the Chief Customs-authority” shall be substituted.</p> <p>9. In section 133, for the words “the Local Government, subject to the control of the Governor General in Council,” the words “the Chief Customs-authority” shall be substituted.</p> <p>10. In section 155, after the words “the Local Government may” the words “with the previous sanction of the Governor General in Council” shall be inserted, and for the words “by its own officers” the words “by officers of Government” shall be substituted.</p> <p>11. In section 157, for the words “The Local Government” the words “The Governor General in Council” shall be substituted.</p> <p>12. In section 188, for the words “the Local Government”, in both places where they occur, the words “the Governor General in Council” shall be substituted.</p>

Year.	No.	Short title.	Amendments.
1878	VIII	The Sea Customs Act, 1878— <i>contd.</i>	<p>13. In section 191, for the words "The Local Government" the words "The Governor General in Council" shall be substituted.</p> <p>14. After section 204 the following section shall be inserted, namely :—</p> <p>" 25. Any notification published in the Gazette of India by the Chief Customs-authority under section 53, section 74, section 76, section 79, section 85, section 96, section 116, section 128, section 133 or section 147 shall forthwith be re-published in the local official Gazette of each province to which it relates."</p>
1893	II	The Cotton Duties Act, 1893.	<p>1. For clause (2) of section 3 the following clause shall be substituted, namely :—</p> <p>" 2. 'Chief Customs Authority' means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, and includes, in relation to any power or duty which the Governor General in Council may, by notification in the Gazette of India, transfer from the Central Board of Revenue to a Local Government, the Local Government or such officer as the Local Government may appoint in that behalf :—</p> <p>2. In sub-clauses (b), and (c) of clause (3) of section 3 and in section 4, for the words "the Local Government" the words "the Chief Customs Authority" shall be substituted.</p> <p>3. In section 33, for the words "The Local Government" the words "The Governor General in Council, or, if so empowered by the Governor General in Council, the Local Government" shall be substituted.</p>
1908	X	The Indian Salt-duties Act, 1908.	In section 2, for the words "the Local Government" the words and figures "if so empowered by the Governor General in Council, the Local Government or the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924," shall be substituted.
1914	III	The Indian Copyright Act, 1914.	In sub-section (2) of section 6, for the words "the Local Government" the words "the Chief Customs-authority" shall be substituted.
1922	XI	The Indian Income-tax Act, 1922.	<p>1. After clause (4) of section 2 the following clause shall be inserted, namely :—</p> <p>" (4A) 'the Central Board of Revenue' means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924."</p> <p>2. In section 5—</p> <p>(i) in clause (a) of sub-section (1), for the words "a Board of Inland Revenue" the words "the Central Board of Revenue" shall be substituted; and</p> <p>(ii) sub-section (2) shall be omitted.</p> <p>3. In clauses (6) and (11) of section 2, in sub-section (5) of section 5, in sub-section (6) of section 18, in sub-section (5) of section 46, in sub-section (1) of section 59, and in sub-section (3) of section 64, for the words "the Board of Inland Revenue" the words "the Central Board of Revenue" shall be substituted</p>

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

Report of the Select Committee on the
Bill to provide for the constitution
of a Central Board of Revenue and
to amend certain enactments for the
purpose of conferring powers and
imposing duties on the said Board.

(*Bill as amended.*)