

### Chapter 1 : Trade Notices – Central Excise, Customs and Service Tax

*The Mysore Excise Act, (Mysore Act 21 of ) does not empower the State Government to delegate its powers under the Act to the Excise Commissioner or to any other officer.*

Venkataraman, Advocate and A. Balakrishnan, Manager, Services, for the Appellants. The facts of the case in brief are that the appellants viz Lakshmikumaran, Advocate, for the Respondent. Santhanam, Member J ]. Shri Natarajan, Consultant, for the Appellant. Shri Natarajan, the learned Consultant for the Rao, Member T , G. Agarwal, Member J and P. Jain, Member T [Order per: Harish Chander, Member J ]. Since the issue involved is similar and as such both the appeals are disposed of by this consolidated o Bajaj, Member J [Order per: Lajja Ram, Member T ]. Ashwin Enterprises, the matter for our consideration is the eligibility to the benefit of small-scale exemption under Notification No. Bhatnagar, Member T Shri S. Mukhopadhyay, Advocate, and K. Chatterjee, Consultant, for the Appellant. Chatterjee, JDR, for the Respondent. Jain, SDR, for the Appellant. Jain, Consultant, for the Respondent. Brahma Deva, Member J ]. The issue relates to determination of value under Section 4 of On 15th November, the petitioner entered into a contract with railways for the manufacture and supply of mono block concrete sleepers.

**Chapter 2 : asstt collector of central excise mysore**

*Find details about the Central Excise and Customs Division of Mysore. Information related to central excise such as union budget, act, tariff, rules, form, etc is given. Details related to customs like acts, rules, tariff, regulation, manual, circulars, certification, etc. are available.*

The petitioners are Excise Contractors who had or have secured exclusive privilege of retail vending of Toddy, Arrack or Beer in different areas or shops in the old Mysore area of the new State of Mysore. As many common questions arise for determination in these petitions, they were heard together and we are disposing them of, by this order. Briefly stated, the history of the impugned levy is as follows: Sub-section 1 of Section 9 of the Education Act, as originally enacted, read thus: The relevant part of the Schedule to the Act as it stood originally, read: Maximum rate of levy. Items on which local Cess is now levied. Three pies in addition to the present rate of so as not to exceed a total of 9 pies in the rupee. By the Elementary Education Amendment Act, , for sub-section 1 of section 9 of the Original Act, the following sub-section was substituted: The Schedule was further amended by the Mysore Elementary Education Amendment Act, , and the relevant part of the schedule as amended reads: All items of land revenue, forest revenue, and excise revenue on which education cess is now being levied. The provisions pertaining to items of excise revenue, will now be adverted to. Manufacture, import, export, transport, sale possession and consumption of alcoholic liquor, opium and other narcotics, and raising revenue therefrom, were governed by the Mysore Excise Act , which was enacted by the then State of Mysore which was an independent sovereign State. Section 17 of the Act empowered the Government to levy a duty, inter alia, on manufacture and sale of alcoholic liquor. Such duty may be levied in one or more of the following ways: Section 15 of the Act provided that no liquor shall be sold without a licence from the Deputy Commissioner, Section 16, inter alia, empowered to grant to any person the exclusive privilege of selling by retail any Indian made liquor, on such conditions and for such period as the Government deemed fit. No grantee of such privilege could sell until he received a licence from the Deputy Commissioner. Section 24 provided, inter alia, for grant of license subject to such conditions as the Government might direct generally or in any particular case. Section 25 empowered the Excise Authorities to require every grantee of license to execute a counterpart agreement in conformity with the tenor of his license. Section 29 of the Act empowered the Government to make rules for the purpose of carrying out the provisions of that Act. These Rules were made under several Notifications between the years and Rule 23 of these Rules provides, inter alia, that the amount for which the privilege has been purchased shall be payable in twelve monthly instalments together with Education in Cess. In the Note to this Rule kinds of liquor relevant for these petitions, items of Excise Revenue and the rates of cess are detailed as under: Under the Mysore excise Act , the exclusive privilege of retail vending of Toddy in different areas generally each Taluk or City constituting an area was sold by auction or tender-cum auction. Every licensee who secured the exclusive privilege of vending Toddy had to secure Toddy by tapping Toddy yielding trees either in Government groves assigned to his shops by the Excise Authorities, or trees in the lands of private persons with whom he had made private arrangements. The licensee had to pay to the State Tree Tax at the prescribed rates varying according to the kind of palm tree from which Toddy juice is extracted for the number of trees tapped by him. Where he tapped trees belonging to the Government he had to pay, in addition, Tree Rent to the State. Under the Mysore Excise Act, , the exclusive privilege of retail vending of Arrack n different areas generally each Taluk or City constituting an area was sold by auction or tender-cum-auction. The licensee who secured the exclusive privilege of vending arrack had to secure his requirement of Arrack from the Government Distillery on paying the price of arrack and duty thereon. Under the Mysore Excise Act, , the exclusive privilege of selling Indian made Beer in sealed bottles in shops in localities notified by the Excise Commissioner, was sold by auction or tender-cum-auction. The licensee who secured such privilege had to purchase his requirement of bottled Beer from breweries approved by the Excise Authorities and to pay to the State such duty as was fixed and notified by the Government from time to time. Section 23 of the new Excise Act which provides for the ways of levying excise duties, reads: Ways of levying such duties--Subject to such rules regulating the time place and

manner, as may be prescribed excise duty and countervailing duty under Section 22 shall be levied in one or more of the following ways as may be prescribed, namely: Section 24 of the new Act purports to treat as excise duty, any sum accepted in consideration for grant of any lease relating to an excisable article. Excise Duty in respect of grant of leases: Notwithstanding anything contained in Sections 22 and 23, the sum accepted in consideration of the grant of any lease relating to any excisable article under Section 17, shall be the excise duty or countervailing duty payable in respect of such excisable article in addition to any duty payable under sections 22 and Section 26 of the new Act which deals with form and conditions of license is very similar to Section 24 of the Act. Section 72 of the new Act which repeals earlier enactments in force in different areas of the new State ate, provides that Sections 6, 8 and 24 of the Mysore General Clauses Act shall apply, Consequently Rules including the Rules regulating Sales Excise Act, , continue to be in force until corresponding Rules are under the new Act. It is against the background of the facts set out above that the respective contentions have to be appreciated. The Contentions advanced by the learned counsel for the petitioners may be formulated thus: Besides meeting these contentions the learned Special Govt. Pleader raised the following pleas in defence; i Levy of Education Cess is saved by Article of the Constitution; ii Shop rent is a tax on luxuries; and iii It is not open to the petitioners to question their liability to pay education Cess which they have agreed to pay under contracts with the State. We shall proceed to consider these contentions. Even in the Notification of Sale of Excise Privilege dated in pursuance of which the petitioners in W. Even the terms of the Notification of the sale of Excise Privilege did not purport to provide for payment of Education Cess in Bellary District where there is no levy of Education Cess under the Education Act Thus it is beyond doubt that levy of Education Cess on the petitioners in W. Learned counsel are agreed that according to the original Schedule to the Education Act, Education Cess was leviable only on those items of which local cess was being levied when the Education Act was enacted in the year Likewise learned counsel are agreed that according to the Schedule to the Education Act, as amended in the year , Education Cess is leviable only on those items of land revenue, forest revenue, and excise revenue on which Education Cess was being levied when the Elementary Education Amendment Act, , came into force. In the Mysore revenue Manual, Vol. It is clear beyond doubt that local cess was not being levied either on Arrack Shop Rent or on Beer Shop Rent in the year , when the Education Act came into force, nor was education cess being levied on Arrack Shop Rent or on Beer Shop Rent in the year when the Mysore Elementary Education amendment Act, came into force. Learned counsel for the petitioners contended that even in regard to Toddy Shop Rent and Tree Tax, local cess was not being levied in the year and Education Cess was not being levied in the year In support of the contention reliance was placed on the following passage in the Mysore Revenue Manual Edition Vol. I at page and in the Mysore Revenue Manual Edition at pages and From the above statement contained in both editions of the Mysore Revenue Manual. If local cess had been subsequently reimposed by any Government Order or by any legislative enactment it is reasonable to expect that it would have been so stated in the Mysore Revenue Manual, especially, of the edition. The learned Special Government Pleader has not been able to lay his hands on Government Order or Notification by which local cess was re-imposed before the Education Act came into force in the year However the learned Special Govt. It is true that in the Mysore Excise Manual Edition in the Note to rule 23 the items, Tree Tax, Tree rent and shop rent have been shown against Toddy and the rate of Education Cess has also been stated. But it is not clear under what Government Order or Notification or statutory enactment Education Cess was levied on these items. Further these rules have been framed under Section 16 and 29 of the Mysore Excise Act, It is true, as stated earlier that Section 16 empowered the Government to grant the exclusive privilege of manufacturing or selling liquor, on which condition it considered fit. But the power to impose a condition of licence, cannot go so far as to impose a new levy not provided by the Excise Act and not strictly required for the regulatory purposes of the licence. Under Section 29 of the Mysore Excise Act, , the Government is empowered to make rules for carrying out the provisions of that Act. To levy a Cess not provided by that Act, cannot be said to be for the purpose of carrying out the provisions of that Act, and would be outside the scope of the rule making power either under Section 16 or Section 29 of the Act. But the learned Special Government Pleader argued that in the then Princely State of Mysore, His Highness the Maharaja was the absolute Sovereign and that there was no

distinction between a legislative enactment and an executive order of His Highness, that in the preamble portion of the said Rules it has also been said that the said Rules have been made in exercise of all other powers enabling the Government of His Highness the Maharaja of Mysore in this behalf, and that de hors the power under Section 16 and 29 of the Mysore Excise Act it was competent for the Govt. Though there may be considerable force in this contention of the learned Special Government Pleader, the question still is whether rule 23 of the said Rules purports to impose a levy of Education Cess on Toddy Shop Rent, Tree Tax and Tree Rent. We do not find from the language of Rule 23 that it itself purports to create any charge of Education Cess on these items. On the other hand, the Note to this Rule seems to proceed on the assumption that there has been a lawful charge of Education Cess on these items by some other provision of law; and the Rules merely provide that Education Cess payable on these items shall be paid along with the monthly kist. Thus it has not been shown that Education Cess was being levied under any government Order, Notification, or statutory enactment or rule thereunder when the Mysore Elementary Education amendment Act, , came into force. The learned Special Government Pleader contended that even of Education Cess on Toddy Shop Rent, Tree Tax, Tree Rent had not been imposed by any other law before , Education Cess has all along been factually levied and collected on these items, and that since it was being so levied when the Mysore Elementary Education Amendment Act, , came into force, the charge of Education Cess on these items, is attracted under Section 9 of the Education Act and the Schedule as amended in . In other words, according to this argument, factual levy of Education Cess and not necessarily levy under any authority of law , is what amended Section 9 read with amended Schedule to the Education Act, contemplates. We are unable to accede to this contention of the learned Special Government Pleader. The Schedule to the Education Act was amended after the advent of the Constitution and hence it is reasonable to impute to the State Legislature not merely knowledge of, but also anxiety for compliance with, Art. That the Legislature did not have in mind any unauthorised levy of collection, is clear from the fact that neither the original Education Act nor the amending Act of contains any provisions for validating any levy or collection made without the authority of law. As Education Cess is sought to be levied under that Act, and not under any other enactment, in the view we have taken, normally it would have been unnecessary to consider other contentions of the petitioners. But since the matter may be taken in appeal to the Supreme Court having regard to the large financial effect of our decision, we consider it advisable to deal with all contentions advanced by the parties to avoid the necessity for a remand in the event of the supreme Court disagreeing with our view on the first ground. Shiva Swamy, learned counsel for some of the petitioners contended that after the formation of the new State of Mysore, the continuance of the levy of Education Cess in only one area of the State namely, the old Mysore Area, when there is no corresponding levy in other areas of the State, would offend Art. It was also argued by Mr. Shiva Swamy that when there was assimilation of the laws relating to primary education, in different parts of the new State by enacting the Mysore Compulsory Primary Education Act, , it was not permissible to continue the operation of Section 9 of the Education Act providing for levy of Education Cess in the Old Mysore Area except Bellary District. In support of his contention, Mr. State of Andhra Pradesh: There, it was contended that the existence of two laws with respect to religious and charitable endowments in different areas of the state of Andhra Pradesh, was hit by article . Dealing with that contention the Supreme Court pointed out that the new State of Andhra Pradesh consists of two areas, one which came from former Andhra state and the other from former Hyderabad State. The supreme Court observed: We are told that steps are being taken to assimilate the laws in the two different parts of the State and to bring them under one common pattern. But that naturally takes time and complete assimilation of the laws has not yet taken place. We are further told that the question of having one law for the public trusts of religious or charitable nature is under the active consideration of the state Government. In these circumstances it would not be right to strike down all laws prevailing in the two parts of the State because of certain differences in them arising out of historical reasons Shiva Swamy argued that from the above observations it can be inferred that the Supreme Court would have held the existence of two different laws in the different areas as offending Art 14, but for the assurance given on behalf of the State that steps were being taken to assimilate the laws in two different parts of the State and that the question of having one law for the public religious and charitable trusts, was under the active

consideration of the Government. Shiva Swamy further argued that no such assurance was forthcoming from the State in the present cases and that even after assimilation of the laws relating to compulsory primary education, the levy of Education Cess is perpetuated in the Old Mysore Area. State of Madhya Pradesh: AIRSC in which the Supreme Court held that the existence of different laws in different parts of Madhya Pradesh could be sustained on the ground that such differentiation arose from historical reasons and a geographical classification based on historical reasons. AIRSC and has not dissented from it. AIRSC was not based on any assurance given on behalf of the Government of Madhya Pradesh that uniformity of laws would be brought about in near future. AIRSC the Supreme Court noticed the assurance given on behalf of the State that steps were taken to assimilate different laws in different parts of the State, it cannot be inferred that but for such assurance the Supreme Court would have necessarily struck down the laws because of the differences in them in different parts of the State of Andhra Pradesh. Though it is desirable that uniformity is brought about throughout the State as to levying or not levying Education Cess, we are not satisfied, on the materials before us, that the continuance of the levy of Education Cess in the Old Mysore Area excluding Bellary District offends Art. It is common Ground between the parties that the impugned levy is a tax though called a cess. As explained by Hidayatullah J. Nambiar learned counsel appearing for some of the petitioners, argued that under the Education Act, Education Cess is levied as a surcharge or an increment to an existing tax and that it partakes the character of the principle tax on which it is an increment.

### Chapter 3 : Mysore District Information

*asstt collector of central excise mysore, Income Tax, Goods and services Tax, GST, Service Tax, Central Excise, Custom, Wealth Tax, Foreign Exchange Management, FEMA.*

These Commissionerates are entrusted with the task of collection of duties in notified territorial jurisdiction of the Commissionerate and related Administrative functions. These are further defined in the Central Excise Manual which is a published document. Under the present assessment scheme, a manufacturer is required to assess himself the duty payable on the goods manufactured by him and deposit the same in authorized Banks. The details of goods manufactured exemption claimed, duty paid are required to be furnished in periodical returns such as ER-1 returns, submitted to the Department. These returns are required to be scrutinized and checked by the concerned Central Excise officers to verify that the correct amount of the tax has been paid. The procedure followed by the officers in the decision making process and different aspects of supervision and accountability are outlined in the Central Excise Manual, the Adjudication Manual, Audit Manual, etc. The Central Excise returns filed by the assessee after self assessment are checked by the Inspector and put up to the Superintendent. Normally thirty days time is given to reply to the show Cause Notice. Based on the reply and further submissions during personal hearing which the assessee can demand, the Central Excise officer passes an order. This order is called an order-in-original or an adjudication order. Against this order, an appeal can be filed with the Commissioner Appeals. Appeal can be made to the High Court and Supreme Court, as the case may be, against the order of the Tribunal. Its jurisdiction is spread over the entire North Eastern region of the country. There are seven circles viz. The said objectives are sought to be achieved by: The main statutes which are related to the levy and collection of Central Excise duty are: The two basic type of documents dealt with are: Format of these Applications and returns are available in the Central Excise Manual. Regional Advisory Committees and Public Grievance Redressal Committees exist in each Commissionerate comprising of representatives of different trade associations and Senior Departmental officers. The advisory bodies at Commissionerate level have been mentioned in vii above. Such exemptions are not granted by field formations. At present, the following avenues are available for obtaining information: One Help Centre is maintained for the help of small assesses in each Commissionerate at a location which is in the vicinity of industry and in private premises. Though small libraries are generally maintained in each Commissionerate they are presently being used only by the Commissionerate officers.

**Chapter 4 : Website of Central Excise of Mysore | National Portal of India**

*The page pertaining to Central Excise will provide links to the Union Budget, Central Excise Manual, Act, tariff, rules, forms, notifications and circulars or instructions.*

Try out our Premium Member services: Free for one month and pay only if you like it. Karnataka High Court D. The petitioners are Excise Contractors who had or have secured exclusive privilege of retail vending of Toddy, Arrack or Beer in different areas or shops in the old Mysore area of the new State of Mysore. As many common questions arise for determination in these petitions, they were heard together and we are disposing them of, by this order. Briefly stated, the history of the impugned levy is as follows: Sub-section 1 of Section 9 of the Education Act, as originally enacted, read thus: The relevant part of the Schedule to the Act as it stood originally, read: Maximum rate of levy. Items on which local Cess is now levied. Three pies in addition to the present rate of so as not to exceed a total of 9 pies in the rupee. By the Elementary Education Amendment Act, , for sub-section 1 of section 9 of the Original Act, the following sub-section was substituted: In the Schedule to the Act, the said amending act substituted the words "2 pies in the rupee" in the second column. The Schedule was further amended by the Mysore Elementary Education Amendment Act, , and the relevant part of the schedule as amended reads: All items of land revenue, forest revenue, and excise revenue on which education cess is now being levied. The provisions pertaining to items of excise revenue, will now be adverted to. Manufacture, import, export, transport, sale possession and consumption of alcoholic liquor, opium and other narcotics, and raising revenue therefrom, were governed by the Mysore Excise Act , which was enacted by the then State of Mysore which was an independent sovereign State. Section 17 of the Act empowered the Government to levy a duty, inter alia, on manufacture and sale of alcoholic liquor. Such duty may be levied in one or more of the following ways: Section 15 of the Act provided that no liquor shall be sold without a licence from the Deputy Commissioner, Section 16 , inter alia, empowered to grant to any person the exclusive privilege of selling by retail any Indian made liquor, on such conditions and for such period as the Government deemed fit. No grantee of such privilege could sell until he received a licence from the Deputy Commissioner. Section 24 provided, inter alia, for grant of license subject to such conditions as the Government might direct generally or in any particular case. Section 25 empowered the Excise Authorities to require every grantee of license to execute a counterpart agreement in conformity with the tenor of his license. Section 29 of the Act empowered the Government to make rules for the purpose of carrying out the provisions of that Act. These Rules were made under several Notifications between the years and Rule 23 of these Rules provides, inter alia, that the amount for which the privilege has been purchased shall be payable in twelve monthly instalments together with Education in Cess. In the Note to this Rule kinds of liquor relevant for these petitions, items of Excise Revenue and the rates of cess are detailed as under: Under the Mysore excise Act , the exclusive privilege of retail vending of Toddy in different areas generally each Taluk or City constituting an area was sold by auction or tender-cum auction. Every licensee who secured the exclusive privilege of vending Toddy had to secure Toddy by tapping Toddy yielding trees either in Government groves assigned to his shops by the Excise Authorities, or trees in the lands of private persons with whom he had made private arrangements. The licensee had to pay to the State Tree Tax at the prescribed rates varying according to the kind of palm tree from which Toddy juice is extracted for the number of trees tapped by him. Where he tapped trees belonging to the Government he had to pay, in addition, Tree Rent to the State. Under the Mysore Excise Act, , the exclusive privilege of retail vending of Arrack n different areas generally each Taluk or City constituting an area was sold by auction or tender-cum-auction. The licensee who secured the exclusive privilege of vending arrack had to secure his requirement of Arrack from the Government Distillery on paying the price of arrack and duty thereon. Under the Mysore Excise Act, , the exclusive privilege of selling Indian made Beer in sealed bottles in shops in localities notified by the Excise Commissioner, was sold by auction or tender-cum-auction. The licensee who secured such privilege had to purchase his requirement of bottled Beer from breweries approved by the Excise Authorities and to pay to the State such duty as was fixed and notified by the Government from time to time. Section 23 of the new Excise Act which provides for the ways of

levying excise duties, reads: Ways of levying such duties--Subject to such rules regulating the time place and manner, as may be prescribed excise duty and countervailing duty under Section 22 shall be levied in one or more of the following ways as may be prescribed, namely: Section 24 of the new Act purports to treat as excise duty, any sum accepted in consideration for grant of any lease relating to an excisable article. Excise Duty in respect of grant of leases: Notwithstanding anything contained in Sections 22 and 23 , the sum accepted in consideration of the grant of any lease relating to any excisable article under Section 17 , shall be the excise duty or countervailing duty payable in respect of such excisable article in addition to any duty payable under sections 22 and Section 26 of the new Act which deals with form and conditions of license is very similar to Section 24 of the Act. Section 72 of the new Act which repeals earlier enactments in force in different areas of the new State ate, provides that Sections 6 , 8 and 24 of the Mysore General Clauses Act shall apply, Consequently Rules including the Rules regulating Sales Excise Act, , continue to be in force until corresponding Rules are under the new Act. It is against the background of the facts set out above that the respective contentions have to be appreciated. The Contentions advanced by the learned counsel for the petitioners may be formulated thus: Besides meeting these contentions the learned Special Govt. Pleader raised the following pleas in defence; i Levy of Education Cess is saved by Article of the Constitution; ii Shop rent is a tax on luxuries; and iii It is not open to the petitioners to question their liability to pay education Cess which they have agreed to pay under contracts with the State. We shall proceed to consider these contentions. Even in the Notification of Sale of Excise Privilege dated in pursuance of which the petitioners in W. Even the terms of the Notification of the sale of Excise Privilege did not purport to provide for payment of Education Cess in Bellary District where there is no levy of Education Cess under the Education Act Thus it is beyond doubt that levy of Education Cess on the petitioners in W. There is no controversy between the parties as to the meaning of the words "now levied" occurring in the original Schedule at the end of the words. Learned counsel are agreed that according to the original Schedule to the Education Act, Education Cess was leviable only on those items of which local cess was being levied when the Education Act was enacted in the year . Likewise learned counsel are agreed that according to the Schedule to the Education Act, as amended in the year , Education Cess is leviable only on those items of land revenue, forest revenue, and excise revenue on which Education Cess was being levied when the Elementary Education Amendment Act, , came into force. In the Mysore revenue Manual, Vol. It is clear beyond doubt that local cess was not being levied either on Arrack Shop Rent or on Beer Shop Rent in the year , when the Education Act came into force, nor was education cess being levied on Arrack Shop Rent or on Beer Shop Rent in the year when the Mysore Elementary Education amendment Act, came into force. Learned counsel for the petitioners contended that even in regard to Toddy Shop Rent and Tree Tax, local cess was not being levied in the year and Education Cess was not being levied in the year In support of the contention reliance was placed on the following passage in the Mysore Revenue Manual Edition Vol. I at page and in the Mysore Revenue Manual Edition at pages and From the above statement contained in both editions of the Mysore Revenue Manual. If local cess had been subsequently reimposed by any Government Order or by any legislative enactment it is reasonable to expect that it would have been so stated in the Mysore Revenue Manual, especially, of the edition. The learned Special Government Pleader has not been able to lay his hands on Government Order or Notification by which local cess was re-imposed before the Education Act came into force in the year However the learned Special Govt. It is true that in the Mysore Excise Manual Edition in the Note to rule 23 the items, Tree Tax, Tree rent and shop rent have been shown against Toddy and the rate of Education Cess has also been stated. But it is not clear under what Government Order or Notification or statutory enactment Education Cess was levied on these items. Further these rules have been framed under Section 16 and 29 of the Mysore Excise Act, It is true, as stated earlier that Section 16 empowered the Government to grant the exclusive privilege of manufacturing or selling liquor, on which condition it considered fit. But the power to impose a condition of licence, cannot go so far as to impose a new levy not provided by the Excise Act and not strictly required for the regulatory purposes of the licence. Under Section 29 of the Mysore Excise Act, , the Government is empowered to make rules for carrying out the provisions of that Act. To levy a Cess not provided by that Act, cannot be said to be for the purpose of carrying out the provisions of that Act, and would be outside the scope of the rule making

power either under Section 16 or Section 29 of the Act. But the learned Special Government Pleader argued that in the then Princely State of Mysore, His Highness the Maharaja was the absolute Sovereign and that there was no distinction between a legislative enactment and an executive order of His Highness, that in the preamble portion of the said Rules it has also been said that the said Rules have been made in exercise of all other powers enabling the Government of His Highness the Maharaja of Mysore in this behalf, and that de hors the power under Section 16 and 29 of the Mysore Excise Act it was competent for the Govt. Though there may be considerable force in this contention of the learned Special Government Pleader, the question still is whether rule 23 of the said Rules purports to impose a levy of Education Cess on Toddy Shop Rent, Tree Tax and Tree Rent. We do not find from the language of Rule 23 that it itself purports to create any charge of Education Cess on these items. On the other hand, the Note to this Rule seems to proceed on the assumption that there has been a lawful charge of Education Cess on these items by some other provision of law; and the Rules merely provide that Education Cess payable on these items shall be paid along with the monthly kist. Thus it has not been shown that Education Cess was being levied under any government Order, Notification, or statutory enactment or rule thereunder when the Mysore Elementary Education amendment Act, , came into force. The learned Special Government Pleader contended that even of Education Cess on Toddy Shop Rent, Tree Tax, Tree Rent had not been imposed by any other law before , Education Cess has all along been factually levied and collected on these items, and that since it was being so levied when the Mysore Elementary Education Amendment Act, , came into force, the charge of Education Cess on these items, is attracted under Section 9 of the Education Act and the Schedule as amended in . In other words, according to this argument, factual levy of Education Cess and not necessarily levy under any authority of law , is what amended Section 9 read with amended Schedule to the Education Act, contemplates. We are unable to accede to this contention of the learned Special Government Pleader. The necessary implication of the words "on which education cess is now being levied" occurring in the amended Schedule to Education Act, is that such cess is being lawfully levied and not without the authority of law. The Schedule to the Education Act was amended after the advent of the Constitution and hence it is reasonable to impute to the State Legislature not merely knowledge of, but also anxiety for compliance with, Art. That the Legislature did not have in mind any unauthorised levy of collection, is clear from the fact that neither the original Education Act nor the amending Act of contains any provisions for validating any levy or collection made without the authority of law. As Education Cess is sought to be levied under that Act, and not under any other enactment, in the view we have taken, normally it would have been unnecessary to consider other contentions of the petitioners. But since the matter may be taken in appeal to the Supreme Court having regard to the large financial effect of our decision, we consider it advisable to deal with all contentions advanced by the parties to avoid the necessity for a remand in the event of the supreme Court disagreeing with our view on the first ground. Shiva Swamy, learned counsel for some of the petitioners contended that after the formation of the new State of Mysore, the continuance of the levy of Education Cess in only one area of the State namely, the old Mysore Area, when there is no corresponding levy in other areas of the State, would offend Art. It was also argued by Mr. Shiva Swamy that when there was assimilation of the laws relating to primary education, in different parts of the new State by enacting the Mysore Compulsory Primary Education Act, , it was not permissible to continue the operation of Section 9 of the Education Act providing for levy of Education Cess in the Old Mysore Area except Bellary District. In support of his contention, Mr. State of Andhra Pradesh ,. There, it was contended that the existence of two laws with respect to religious and charitable endowments in different areas of the state of Andhra Pradesh, was hit by article . Dealing with that contention the Supreme Court pointed out that the new State of Andhra Pradesh consists of two areas, one which came from former Andhra state and the other from former Hyderabad State. The supreme Court observed: We are told that steps are being taken to assimilate the laws in the two different parts of the State and to bring them under one common pattern. But that naturally takes time and complete assimilation of the laws has not yet taken place. We are further told that the question of having one law for the public trusts of religious or charitable nature is under the active consideration of the state Government. In these circumstances it would not be right to strike down all laws prevailing in the two parts of the State because of certain differences in them arising out of historical reasons

Shiva Swamy argued that from the above observations it can be inferred that the Supreme Court would have held the existence of two different laws in the different areas as offending Art 14, but for the assurance given on behalf of the State that steps were being taken to assimilate the laws in two different parts of the State and that the question of having one law for the public religious and charitable trusts, was under the active consideration of the Government. Shiva Swamy further argued that no such assurance was forthcoming from the State in the present cases and that even after assimilation of the laws relating to compulsory primary education, the levy of Education Cess is perpetuated in the Old Mysore Area. State of Madhya Pradesh , in which the Supreme Court held that the existence of different laws in different parts of Madhya Pradesh could be sustained on the ground that such differentiation arose from historical reasons and a geographical classification based on historical reasons. Though it is desirable that uniformity is brought about throughout the State as to levying or not levying Education Cess, we are not satisfied, on the materials before us, that the continuance of the levy of Education Cess in the Old Mysore Area excluding Bellary District offends Art. It is common Ground between the parties that the impugned levy is a tax though called a cess.

### Chapter 5 : D. Cawasji And Co. vs State Of Mysore By Its Chief on 2 May,

*Section 51 of the Karnataka Excise Act, empowers Excise Commissioner, Deputy Commissioner, Excise Officer and Police Officers to enter and inspect places of manufacture and sale. In order to empower the proposed third party similarly, it is necessary to amend the Karnataka Excise Act,*

Provisions Act are also available for the users. Legislation and Acts such as Details about tenders, e-auction, information, officers and departmental officers are also provided. Users can get information specific to Ahmedabad Customs like daily imports list, Share This Find information about the Mangalore Customs division and related subjects like draw back, export and import general manifest, project imports and refund of duty etc. Users can download form of appeal to the collector appeals and form of appeal to the appellate tribunal also. Control room duty list is given. Users can access grievance redressal mechanism and notice for public auction. Information on various Acts, rules, regulations, and Share This Central Excise duty is an indirect tax levied on goods manufactured in the country. Information on Central Excise of India is available. Details related to Pune customs are provided. Information on service tax is available. Details related to excise audit are provided. Information on citizen charter is available. Details related to informers and grievances are provided. Share This Accountants General in Sikkim is to assist the public accounts committee of the state legislature in their examination of the accounts and audit report. Users can get information on training courses, examination, entitlement functions, treasury inspection, appropriation accounts, debts and liabilities, investments and returns, revenue and expenditure, etc. It comes under the Department of Revenue, Ministry of Finance. Find information regarding central excise like principal of central excise, basic condition of excise liability, types of excise duty, etc. Users can download forms of settlement commission, new excises registration Share This Find information on wealth tax in India. Get details on assets chargeable to wealth tax like residential house, commercial building, guest house, motor car and urban land etc. Information on exempts from wealth tax such as residential building of a former ruler and assets belonging to Indian repatriates is also available. Find related links for the Income Tax

### Chapter 6 : GTRAC - Computer Software Training and placement in Mysore

*(4) in the former state of madras sugarcane cess was levied under section 14 of the madras sugar factories control act, (hereinafter referred to as the madras act). under section 53 of the andhra state act, , the madras act continued to be in force in the part of bellary district which came over to mysore state on the formation of.*

### Chapter 7 : Central Excise website launched - KARNATAKA - The Hindu

*It is true that in the Mysore Excise Manual ( Edition) in the Note to rule 23 the items, Tree Tax, Tree rent and shop rent have been shown against Toddy and the rate of Education Cess has also been stated.*

### Chapter 8 : ::Central Excise::Bangalore 1 Profile::

*District Disaster Management Plan. Click Here for Online Data Entry. User Manual - Online Data Entry Excise Department. form1\_personnel.*

### Chapter 9 : ::Central Excise::Bangalore 3 Jurisdiction::

*Karnataka Excise (Possession, Transport, Import and Export of Intoxicants) Rules, Karnataka Excise (Rectified Spirits) Rules, Karnataka Excise (Regulation of Yield, Production and Wastage of Spirit, Beer, Wine or Liquors) Rules*