

THE COCONUT COMMITTEE ACT, 1944**CONTENTS**

SECTIONS

1. Short title and extent
 2. Definitions
 3. Imposition of coconut cess
 4. [Omitted.]
 5. [Omitted.]
 6. [Omitted.]
 7. [Omitted.]
 8. [Omitted.]
 9. Functions of the Committee
 10. Delivery of monthly returns
 11. Collection of cess by Collector
 12. Finality of assessment and recovery of unpaid duty
 13. Power to inspect mills and take copies of records and accounts
 14. Information acquired to be confidential
 15. [Omitted.]
 16. [Omitted.]
 17. [Omitted.]
 18. Power of the Government to make rule
 - 18A. Penalty for contravention of rules
 19. [Omitted.]
 20. Publication of rules and regulations
-

THE COCONUT COMMITTEE ACT, 1944

ACT NO. X OF 1944

[31st March, 1944]

An Act to provide for financing a Committee for the improvement and development of the cultivation, marketing and utilisation of coconuts in Bangladesh.*

WHEREAS it is expedient to provide for financing a Committee for the improvement and development of the cultivation, marketing and utilisation of coconuts in Bangladesh;

It is hereby enacted as follows:-

Short title and extent

1. (1) This Act may be called the Coconut Committee Act, 1944.

(2) It extends to the whole of Bangladesh.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context,-

(a) "Collector" means the officer appointed by the Government to perform in any specified area the duties of a Collector under the provisions of this Act and the rules made thereunder, and includes any officer subordinate to that officer whom he may by order in writing authorise to perform his duties under those provisions;

(b) "the Committee" means the Bangladesh Food and Agriculture Committee set up under sub-section (1) of section 5A of the Agricultural Produce Cess Act, 1940, or any body which replaces the said Committee under sub-section (2) of that section;

* Throughout this Act, the words "Bangladesh" and "Government" were substituted for the words "Pakistan" and "Central Government" respectively by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

- (c) “mill” means any place in which copra is crushed for the extraction of oil, which is a factory as defined in section 2 of the ¹[Factories Act, 1965];
- (d) “prescribed” means prescribed by rules made under this Act.

3. (1) There shall be levied and collected, as a cess for the purposes of this Act, on all copra consumed in any mill in Bangladesh, whether produced in or imported from outside Bangladesh, a duty of excise at such rate, not exceeding ²[twenty-five poisha] per cwt., as the Government may, by notification in the *official Gazette*, fix in this behalf :

Imposition of
coconut cess

Provided that the Government may by notification in the *official Gazette* vary the rate at which the duty of excise shall be levied and collected.

(2) On the last day of each month, or as soon thereafter as may be convenient, the proceeds of the duty recovered during that month shall, after deduction of the expenses, if any, of collection and recovery, be paid to the Committee.

(3) The proceeds of the duties recovered since the fifteenth day of August 1947 after deducting expenses of collection and recovery if any shall be paid to the Committee forthwith.

4. [Constitution of Indian Coconut Committee.- Omitted by section 7 of the Coconut Committee (Amendment) Act, 1950 (Act No. XVIII of 1950).]

5. [Incorporation of the Committee.- Omitted by section 7 of the Coconut Committee (Amendment) Act, 1950 (Act No. XVIII of 1950).]

6. [Vacancies.- Omitted by section 7 of the Coconut Committee (Amendment) Act, 1950 (Act No. XVIII of 1950).]

¹ The words, comma and figure “Factories Act, 1965” were substituted for the words, comma and figure “Factories Act, 1934” by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² The words “twenty-five poisha” were substituted for the words “four Annas” by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

7. [*President of Committee, Secretary, Sub-committees and staff.- Omitted by section 7 of the Coconut Committee (Amendment) Act, 1950 (Act No. XVIII of 1950).*]

8. [*Appointment of officers.- Omitted by section 7 of the Coconut Committee (Amendment) Act, 1950 (Act No. XVIII of 1950).*]

Functions of the
Committee

9. (1) The Committee shall take such measures as it may consider necessary or expedient for the improvement and development of the cultivation and marketing of coconuts and of the production, utilisation and marketing of copra, coconut oil and coconut poonac.

(2) Without prejudice to the generality of the foregoing power, the Committee may defray expenditure involved in-

- (a) undertaking, assisting or encouraging agricultural, industrial, technological and economic research;
- (b) the supply of technical advice to growers;
- (c) encouraging the adoption of improved methods in cultivation;
- (d) carrying on such propaganda in the interests of the coconut industry as may be necessary;
- (e) collecting statistics from growers, dealers, millers and other sources on all relevant matters bearing on the industry;
- (f) fixing grade standards of copra and its products;
- (g) recommending the maximum and minimum prices to be fixed for copra;
- (h) advising on all matters which require attention for the development of the industry;
- (i) improving the marketing of coconuts and suggesting suitable measures to prevent unfair competition;
- (j) assisting in the control of insects and other pests and diseases of coconut trees;
- (k) promoting and encouraging co-operative efforts among the coconut growers and in the coconut industries;

- (l) adopting such measures as may be practicable for assuring remunerative returns to growers;
- (m) maintaining and assisting in the maintenance of such institutes, farms and stations as it may consider necessary;
- (n) adopting any other measures or performing any other duties which it may be required by the Government to adopt or perform or which the Committee itself may think necessary or advisable in order to carry out the purposes of this Act.

10. (1) The owner of every mill shall furnish to the Collector on or before the 7th day of each month, a return stating the total amount of copra consumed in the mill during the preceding month, together with such further information in regard thereto as may be prescribed:

Delivery of
monthly returns

Provided that no return shall be required in regard to copra consumed before the commencement of this Act.

(2) Every such return shall be made in such form and shall be verified in such manner as may be prescribed.

11. (1) On receiving any return made under section 10, the Collector shall assess the amount of the duty payable under section 3 in respect of the period to which the return relates, and if the amount has not already been paid shall cause a notice to be served upon the owner of the mill requiring him to make payment of the amount assessed within thirty days of the service of the notice.

Collection of
cess by
Collector

(2) If the owner of any mill fails to furnish in due time the return referred to in sub-section (1) of section 10 or furnishes a return which the Collector has reason to believe is incorrect or defective, the Collector shall assess the amount, if any, payable by him in such manner, as may be prescribed, and the provisions of sub-section (1) shall thereupon apply as if such assessment had been made on the basis of a return furnished by the owner:

Provided that in the case of a return which he has reason to believe is incorrect or defective, the Collector shall not assess the duty at an amount higher than that at which it is assessable on the basis of the return without giving to the owner a reasonable opportunity of proving the correctness and completeness of the return.

(3) A notice under sub-section (1) may be served on the owner of a mill either by post or by delivering it or tendering it to the owner or his agent at the mill.

Finality of assessment and recovery of unpaid duty

12. (1) Any owner of a mill who is aggrieved by an assessment made under section 11 may, within three months of service of the notice referred to in sub-section (1) of that section, apply to the District Judge, for the cancellation or modification of the assessment and, on such application, the said Judge may cancel or modify the assessment and order the refund to such owner of the whole or part, as the case may be, of any amount paid thereunder.

(2) The decision under sub-section (1) of the District Judge shall be final.

(3) Any sum recoverable under section 11 may be recovered as an arrear of land-revenue.

Power to inspect mills and take copies of records and accounts

13. (1) The Collector or any officer empowered by general or special order of the Government in this behalf shall have free access at all reasonable times during working hours to any mill or to any part of any mill.

(2) The Collector or any such officer may at any time during working hours, with or without notice to the owner, examine the purchase, sale and stock records and accounts of any mill and take copies of or extracts from all or any of the said records or accounts for the purpose of testing the accuracy of any return or of informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder:

Provided that nothing in this section shall be deemed to authorise the examination of any description or formulae of any trade process.

Information acquired to be confidential

14. (1) All such copies and extracts and all information acquired by a Collector or any other officer from an inspection of any mill or warehouse or from any return submitted under this Act shall be treated as confidential.

(2) If the Collector or any such officer discloses to any person other than a superior officer any such information as aforesaid without the previous sanction of the Government, he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine:

Provided that nothing in this section shall apply to the disclosure of any such information for the purposes of a prosecution in respect of the making of a false return under this Act.

15. [*Application of proceeds of duty.- Omitted by section 8 of the Indian Coconut Committee (Amendment.) Act, 1946 (Act No. XV of 1946).*]

16. [*Keeping and auditing of accounts. Omitted by section 10 of the Coconut Committee (Amendment) Act, 1950 (Act No. XVIII of 1950).*]

17. [*Dissolution of Committee.- Omitted by section 10 of the Coconut Committee (Amendment) Act, 1950 (Act No. XVIII of 1950).*]

18. (1) The Government may make rules for the purpose of carrying into effect the provisions of this Act.

Power of the Government to make rule

(2) [*Omitted by section 11 of the Coconut Committee (Amendment) Act, 1950 (Act No. XVIII of 1950).*]

¹[**18A.** Rules made under section 18 may provide that a breach of any of them shall be punishable with fine not exceeding one thousand ²[Taka].]

Penalty for contravention of rules

19. [*Power of the Committee to make regulations.- Omitted by section 12 of the Coconut Committee (Amendment) Act, 1950 (Act No. XVIII of 1950).*]

20. All rules made under section 18 shall be published in the *official Gazette*.

Publication of rules and regulations

¹ Section 18A was inserted by section 2 of the Coconut and Oilseeds Committees Acts (Amendment) Ordinance, 1962 (Ordinance No. XXV of 1962).

² The word "Taka" was substituted for the word "rupees" by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).