

**THE SUGAR (ROAD DEVELOPMENT CESS)  
ORDINANCE, 1960**

ORDINANCE NO. XXIII OF 1960

[16<sup>th</sup> August, 1960]

**An Ordinance to levy cess for the development and maintenance of roads in the <sup>1</sup>[Sugar Mill Zone areas in Bangladesh].**

WHEREAS it is expedient to levy cess for the development and maintenance of roads in the <sup>2</sup>[Sugar Mill Zone areas in Bangladesh];

NOW, THEREFORE, in pursuance of the Presidential Proclamation of the seventh day of October, 1958, and in exercise of all powers enabling him in that behalf, the Governor of East Pakistan is pleased to make and promulgate the following Ordinance, namely:-

Short title,  
extent and  
commencement

**1.** (1) This Ordinance may be called the <sup>3</sup>[\* \* \*] Sugar (Road Development Cess) Ordinance, 1960.

(2) It extends to the whole of <sup>4</sup>[Bangladesh].

(3) It shall be deemed to have come into force on the 18th day of December, 1959.

Levy of cess

**2.** (1) Every person selling sugarcane to the Sugar Mills, shall pay a cess at the rate of <sup>5</sup>[twelve poisha] per maund of sugarcane

<sup>1</sup> The words "Sugar Mill Zone areas in Bangladesh" were substituted for the words "sugarcane growing areas in East Pakistan" by section 2 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

<sup>2</sup> The words "Sugar Mill Zone areas in Bangladesh" were substituted for the words "sugarcane growing areas in East Pakistan" by section 2 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

<sup>3</sup> The words "East Pakistan" were omitted by section 4 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

<sup>4</sup> The word "Bangladesh" was substituted for the words "East Pakistan" by section 4 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

<sup>5</sup> The words "twelve poisha" were substituted for the words "twelve paisa" by section 5 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

sold by him for the development and maintenance of roads in the<sup>1</sup>[Sugar Mill Zone areas]:

Provided that on fraction of a maund of sugarcane supplied at a time, 1/16 of the total amount received as price of sugarcane shall be paid as cess:

Provided further that a Sugar Mill, while making payment of the price of sugarcane to a sugarcane seller, may pay<sup>2</sup>[twelve poisha] less per maund of cane so purchased and pay the cess to the<sup>3</sup>[Government] at the rate of<sup>4</sup>[twelve poisha] per maund on the total maundage of cane purchased.

(2) Every Sugar Mill who use sugarcane from their own farm for the production of sugar, shall also pay the cess at the rate prescribed in sub-section (1) above.

<sup>5</sup>[3. The amount of cess shall be collected by the Sugar Mills on behalf of the Government for each maund of sugarcane sold to them by the sugarcane sellers or used from their own farm, as the case may be, and shall be deposited into the local treasury under the head "F. 5-Deduct-Receipts and Recoveries on Capital Accounts- F.5(4)-Sugar Development Cess from Sugar growers" for the purpose of credit of the collection, and the expenditure for the purpose of maintenance and development of roads in the sugarcane growing areas shall be debitable under the head "F-Sugar Development- F.2(3)-Payment to Sugar Cess Road Development Committee" subordinate to the major Head "85-A-Capital Outlay on Schemes of State Trading- (Misc.) C-Other Miscellaneous Schemes".

Mode of collection and expenditure of cess

<sup>1</sup> The words "Sugar Mill Zone areas" were substituted for the words "sugarcane growing areas" by section 5 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

<sup>2</sup> The words "twelve poisha" were substituted for the words "twelve paisa" by section 5 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

<sup>3</sup> The word "Government" was substituted for the words "Provincial Government" by section 5 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

<sup>4</sup> The words "twelve poisha" were substituted for the words "twelve paisa" by section 5 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

<sup>5</sup> Sections 3 and 3A were substituted for the former section 3 by section 6 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

## Committee

**3A.** (1) There shall be a Committee to be called the Sugar Cess Road Development Committee for every Sugar Mill Zone area consisting of the following members, namely:-

<sup>1</sup>[(a) a Chairman to be nominated by the Government;]

<sup>2</sup>[\* \* \*]

(c) the Deputy Commissioner of the district in which the Sugar Mill is situated, *ex-officio*;

(d) the District Extension Officer of the district in which the Sugar Mill is situated, *ex-officio*;

<sup>3</sup>[(e) the Upazila Nirbahi Officer of the upazila where the sugar mill is situated, *ex-officio*;

(f) the District Engineer, Zilla Parishad of the district in which the Sugar Mill is situated, *ex-officio*;

(g) two sugarcane growers' representatives to be nominated by the Chairman;

(h) the Deputy Chief Cane Development Officer of the Sugar Mill concerned, *ex-officio*;

(i) the Civil Engineer of the Sugar Mill concerned, *ex-officio*;

(j) the person in-charge of the Sugar Mill concerned, *ex-officio*, who shall also be its Secretary:

Provided that the Committee may co-opt non-official members not exceeding two in number.

**Explanation.-** Sugar Mill Zone area shall mean such area as the Government may, by notification in the *official Gazette*, specify from time to time.

<sup>1</sup> Clause (a) was substituted by section 2 of the Sugar (Road Development Cess) (Amendment) Ordinance, 1982 (Ordinance No. VII of 1982).

<sup>2</sup> Clause (b) was omitted by section 2 of the Sugar (Road Development Cess) (Amendment) Ordinance, 1982 (Ordinance No. VII of 1982).

<sup>3</sup> Clause (e) was substituted by section 2 of the Sugar (Road Development Cess) (Amendment) Ordinance, 1984 (Ordinance No. XXXIV of 1984).

(2) The Committee shall be responsible to plan and execute the road development work within the Sugar Mill Zone area concerned and shall maintain proper records of receipts and expenditure by it for implementation of the plan and shall submit the monthly statement of accounts to the Government.]

4. Each Sugar Mill shall submit a monthly statement by the first week of the following month to the <sup>1</sup>[Secretary, Ministry of Industries] showing the total quantity of sugarcane purchased by them from the sugarcane sellers or used from their own farm, and the total amount of cess realised and deposited by them. The Sugar Mills shall also send along with the statement a copy of the Treasury *chalan* showing such deposit.

Submission of returns

<sup>2</sup>[5. The cess collection accounts of Sugar Mills and the accounts of the Sugar Cess Road Development Committees shall be audited by the Government Commercial Audit and necessary facilities shall be afforded to them by the Sugar Mills and the Sugar Cess Road Development Committees for the purpose.]

Audit of Accounts

6. If the person on whom the cess is levied under section 2, or who is responsible for the collection and payment of the cess under section 3, fails to pay the cess as provided in this Ordinance, he shall be liable to a penalty not exceeding the amount of the cess payable.

Penalty

7. The <sup>3</sup>[Government] may make rules for carrying out the purposes of this Ordinance .

Power to make rules

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<sup>1</sup> The words and comma “Secretary, Ministry of Industries” were substituted for the words and brackets “Directorate of Accounts of the Food and Agriculture (Food Department)” by section 7 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

<sup>2</sup> Section 5 was substituted by section 8 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).

<sup>3</sup> The word “Government” was substituted for the words “Provincial Government” by section 9 of the Sugar (Road Development Cess) (Amendment) Act, 1980 (Act No. XXXVIII of 1980).