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Government of Madras
Education Department

G.O. MD. No. 2635

Dated 21st September
1950.

Translations' Deptt. - Trans-
lation of the Pamphlet of
"Central Excise Instructions
to Coffee growers" into Tamil
Acceptance of remunera-
tion - Permitted.

INDIAN COFFEE BOARD

CHIEF COFFEE MARKETING OFFICER

Telephone
No. 2717

Reference:

E.T. 599



Telegrams
Cotipool

August 24, 1950.

The Secretary to the Government,
Education Department,
Government of Madras,
Fort St. George,
M A D R A S.

Sir,

Sub: "Pamphlet of Central Excise Instructions
to Coffee Growers" - Tamil Translation of.

In view of the representations I have received from many coffee growers informing that they are ignorant of their obligations under the Central Excise and Salt Act, 1944 (Act I of 1944) and the rules framed thereunder, I have published the enclosed pamphlet of instructions to coffee growers. In order to give it as wide a publicity as possible, particularly among the smaller planters, it is proposed to translate it into various regional languages and arrange for its distribution.

I shall be much obliged if you could kindly arrange to translate the enclosed pamphlet into Tamil as early as possible. I enclose, in this connection, a copy of letter received from the Tamil Translator to your Government which is self-explanatory.

Yours faithfully,

MR. P. S. S. S. S.
for CHIEF COFFEE MARKETING OFFICER.

GLG

Encl: 2

Edn Deptt (F)

Enclt No 25101F/50 -15th
5/9/50

Referred to the

Senior Translator to Government

for early remarks.



To
The Senior Translator
to Government

N. V. Srinivas
Assistant Secretary to Govt.

Sy
19/50

Office of the Senior Translator to
Government, Madras-6.

Endorsement No. 2181/50-2, dated the 7th September 1950.

Retransmitted to the Assistant Secretary to Government, Education
Department, Madras.

2. It is submitted that the work of translating the pamphlet in
question into Tamil will, as usual, be entrusted to an experienced
Assistant of the Tamil Translator's Office, if the Government are pleased
to accord sanction thereto, and that a fee of Rs. 25/- may be charged for
the work.

Encls: 2.

H. Srinivas

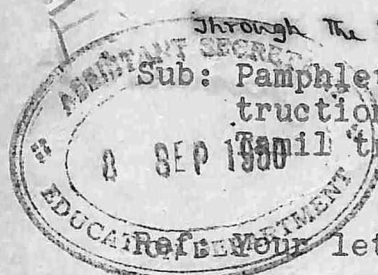
Senior Translator to Government.

To
The Assistant Secretary to Government,
Education Department,
MADRAS.

Copy of letter No. 541/50-1 dated the
21.8.50 from the Tamil Translator to
the Govt. Cathedral Post, Madras 6 to
the Chief Coffee Marketing Officer,
Indian Coffee Board, Bangalore.

Through the Senior Translator to Govt.

Sub: Pamphlet of Central Excise In-
structions to Coffee Growers' -
translation of.



Ref: Your letter No. E.T. 526 dated 18th
August 1950.

With reference to your letter
cited, I have to request you to send
your requisition for the translation
into Tamil of the Pamphlet under
reference through the Secretary to the
Government, Education Department,
Madras, as my office can undertake work
of this nature only with the permission
of the Govt. of Madras.

2. The fee for translating the
Pamphlet into Tamil will be Rs. 25/-.

GLG

Copy of letter No. 541/50-1 dated the
21.8.50 from the Tamil Translator to
the Govt. Cathedral Post, Madras & to
the Chief Coffee Marketing Officer,
Indian Coffee Board, Bangalore.

Through the Senior Translator to Govt.

Sub: Pamphlet of Central Excise In-
structions to Coffee Growers.
Translation of.

Letter No. E.T. 526 dated 18th
August 1950.

With reference to your letter
cited, I have to request you to send
your requisition for the translation
into Tamil of the Pamphlet under
reference through the Secretary to the
Government, Education Department,
Madras, as my office cannot undertake work
of this nature only with the permission
of the Govt. of Madras.

S. The fee for translating the
Pamphlet into Tamil will be Rs. 25/-.

GLG

Indian Coffee Board

Supplement to the Monthly Bulletin for June 1950.

Central Excise - Instructions to Coffee Growers

Many coffee planters have represented that they are not aware of their obligations under the Central Excise and Salt Act 1944 (Act I of 1944), and the rules framed thereunder and that a number of their acts of omission and commission is due to their being ignorant of where they actually stand in relation to these statutory stipulations. It is, therefore, proposed to furnish in the following paragraphs an idea of their obligations under the Central Excise Regulations:

I. Declaration of Premises for growing:

RULE 15:—"Every grower of unmanufactured products shall, in each year, before making use of any land for growing such products, make a true declaration in the proper form in respect of all land upon which the products are to be grown, giving the particulars specified in the form and stating whether he intends to cure the whole or part of the products when harvested. He shall sign the declaration and deliver it to the proper officer.

Provided that where the grower intends to cultivate less than 10 acres of such products he may furnish these particulars orally to the officer who visits him for this purpose."

All coffee growers owning not less than 10 acres of land under cultivation should declare themselves as growers by filling in Form D-I prescribed for the purpose. Persons cultivating less than 10 acres should make an oral declaration when the Central Excise Officer visits them for the purpose.

II. Declaration of premises for curing:—

RULE 16:—"Every curer of unmanufactured products shall, not later than the month of November each year, when applying for a license to cure such products in the following year, make a true declaration in the proper form, in respect of every building or place to be used by him for the curing, sorting, grading or storing of such products, giving the particulars specified in the form and specifying the purpose for which each such building or place is to be used. He shall sign the declaration and deliver it to the proper officer."

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All coffee growers intending to cure not less than 100 maunds during the year should declare themselves as curers by filling in Form AL-I prescribed for the purpose. Persons who intend to cure less than 100 maunds should declare orally to the proper officer when he visits them for the purpose.

III A. *Unmanufactured products grown for personal consumption of grower and his household exempt from duty :—*

RULE 20 :—“Unmanufactured products grown (and whether cured or not) for the personal consumption of the grower or members of his household shall be exempt from the payment of duty if the proper officer is satisfied that they are intended for such consumption”.

According to the instructions issued by the Collector of Central Excise, Madras, duty free allowance for personal consumption of grower or members of his household is limited to cwt. 0-2-0 per annum for estates less than 25 acres and cwt. 1-0-0 for estates of and above 25 acres. If however, the grower is genuinely in need of a larger quota for domestic use, he may retain the same *provided* he obtains a permit from the Chief Coffee Marketing Officer to cover this quantity and *provided* he pays excise duty on the quantity in excess of the duty free allowance.

The grower can retain the coffee meant for domestic use either on the estate itself before despatching the crop to the Pool or may despatch the entire crop to the curers and draw back from them the domestic use quota after the coffee is cured. The orders issued by the Collector read as follows :

“The allowance coffee may be retained as parchment or estate pounded in the estate itself or the entire quantity may be sent to a pool warehouse for processing and return. In the latter case, an A.R.I. application should be filed and a separate account kept of coffee for personal consumption delivered to growers after processing. The duty will be paid by the grower on D. D. I. on the quantity allotted to him by the Coffee Board *minus* the excise allotment, and on production of it the required quantity of processed coffee will be passed out of the pool on a final clearance application (A.R.I)”.

III. B. The Central Excise Department grants duty free allowance in the following cases.

(i) Only the grower, whether he is the owner, tenant or lessee of an estate is eligible for the allowance, *i.e.* of retaining coffee, free of excise duty, intended for his personal consumption.

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(ii) In the case of an estate owned by a Limited Company, the person responsible to the Company for growing coffee in the estate will be the grower eligible for the personal consumption allowance. The personal consumption allowance is granted for each separate registered estate possessing an L. I. license under the Central Excise Rules.

(iii) If the manager or lessee or owner cultivates more than one licensed estate, he will be eligible only for a single personal consumption allowance applicable to the biggest of the estates he cultivates.

(iv) Absentee owners are not entitled to receive any coffee free of duty for personal consumption.

III C. *Transport of a part of the quantity of coffee allowed for personal consumption to the dependents of the grower living outside the estate :—*In cases where any members of the household of a grower who are his dependents are not living with him for the time being at the estate itself, the grower can send a part of the quantity allowed free of excise duty for the personal consumption of such dependents under cover of a certificate in Form T. P. 3.

III D. *Coffee required for seed purposes :—*The Central Government have in pursuance of sub-rule (i) of Rule 8 of Central Excise Rules, 1944, exempted from Central Excise duty the coffee required by the grower for *bonafide* seed purposes. The procedure that is to be adopted in relation to Central Excise in this connection is as follows :

“The coffee estates will file an application each year in this behalf to the Superintendents concerned stating the acreage, the amount of coffee harvested last season, quantity of seeds desired to be retained whether for use in their estates or for sale to other estates, and if so, the names of those estates. The estate owner should also sign a declaration that satisfactory proof that the coffee seeds are used only for sowing will be produced if called for. Superintendents in turn will submit such applications with their remarks to the respective Assistant Collectors for sanction.”

IV. *Certain growers and curers to keep entry books.*

RULE 21 :—“The proper officer shall deliver, free of charge, to every grower who cultivates or intends to cultivate ten, or more than ten, acres of unmanufactured products, and to every curer who intends to cure one hundred, or more than one hundred, standard maunds of unmanufactured products in the following year an Entry Book in the proper form and the grower or curer shall, when the book is filled up, return it to the proper officer”.

All growers owning not less than 10 acres of land under cultivation and all curers intending to cure not less than 100 maunds should maintain proper accounts in the form prescribed (E. B. 1. and E. B. 2) and these accounts shall be open for inspection by any one of the officers authorised in this behalf.

Estates producing less than 100 standard maunds of coffee need not maintain the registers in Forms E.B. 1 and 2. They are however required to keep in the following form, a record of all coffee picked and disposed of by them.

Date	Quantity picked in bushel	Quantity sent to depots, (pool ware- houses)	Name and address of the depots	T.P. 3 No. & date	Balance	
1	2	3	4	5	6	7

V. *Transport of unmanufactured products under Certificate of curer or purchaser :*

RULE 31 (1)—“All unmanufactured products transferred by one grower to another or to the premises of a curer, and all such products sent by a curer to a public or private warehouse shall, except where the warehouse is situated on his own premises, be accompanied by a certificate in the proper form signed by or on behalf of a grower or curer, as the case may be, or, if the products are purchased at the curing yard, by the wholesale dealer, broker or commission agent making the purchase specifying:—

- The name of the curer and the place where the products were cured;
- the weight of the products;
- the name and address of the person to whose premises the products are to be removed.

(2) A book of such certificates shall on application to the proper officer, be delivered free of charge to any licensed curer, and to any licensed wholesale dealer, broker or commission agent who buys from a curer unmanufactured products on which duty has not been paid; and every certificate in such book shall be duly accounted for to the satisfaction of the proper officer, and for every certificates not so accounted for, the person to whom the book was delivered shall be liable to a penalty which may extend to two thousand rupees”.

All growers transporting coffee to any destination should satisfy themselves that every such consignment is covered by a transport document (T. P. 3 Forms), duly filled in and valid. Consignments not covered by the said transport document shall be liable for confiscation and such offenders render themselves liable for heavy penalties. Every

grower and or curer will, of course, be supplied with, free of cost, a set of the said transport documents (T. P. 3) by the Central Excise Officer concerned.

VI. *Period of validity of transport documents :*

RULE 34 :—“Every transport permit granted under these rules shall be in force only for the period specified thereon by the officer by whom it is granted, every transport certificate shall be valid only until sunset of the fourth day following that on which it is prepared, or for such shorter period as the Central Board of Revenue may, by order in writing, direct in any particular area or in respect of any particular commodity, and every sale note shall for the purpose of rule 32 be valid only for the day of issue”.

All growers while transporting coffee shall satisfy themselves that the transport document covering each consignment is valid. Entries in the T. P. 3 certificates should be neat and clear. Coffee accompanied by T. P. 3 certificates containing overwritings or erasures is liable to seizure.

VII. *Annual returns of unmanufactured products grown and cured :*

RULE 36 :—“Every grower shall declare to the officer who visits him at the end of the harvesting season, the area and situation of the land planted by him with unmanufactured products the variety or varieties grown, the area of the land used for each variety and the net weight of products of each variety produced; and every grower who in any year cultivates ten, or more than ten, acres of unmanufactured products shall, within seven days after the final weighing of the products of any year's growing, make a written return of these particulars in the proper form which he shall date and sign and deliver to the proper officer”.

RULE 37 :—“Every curer shall declare to the officer who visits him at the end of the curing season the quantities and varieties of the unmanufactured products received by him from each grower and cured by him, or, if he cures his own products, the quantity removed to his curing premises and every curer who in any year produces one hundred, or more than one hundred standard maunds of cured products shall, within seven days of the final weighing of the products of any year's growing make a written return of these particulars in the proper form which he shall date and sign and deliver to the proper officer”.

Every coffee grower shall furnish any such information as may be required from time to time by the Central Excise Department.

C. I. MACHIA
Chief Coffee Marketing Officer.

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20/9/50

Translation's Dept - Translation of the Pamphlet of central Excise Instructions to Coffee growers" into Tamil. Acceptance of remuneration permitted.

From the Chief Coffee Marketing Officer, Bangalore, E.T. 599 d 24.8.50. Encl of the S.T.G., No. 2181/50-2 d 7.9.1950

Order No 2635 Etd 21.9.50
MS

Sanction is accorded to the acceptance by the Assistant (Tamil Section) in the office of the Senior Translator to Govt of a remuneration of Rs 257 (Rupees twenty five only) for the translation ^{into Tamil} of the Pamphlet of central Excise instructions to Coffee growers". In sanctioning the above remuneration, due regard has been paid to the principles enumerated in F.R. 11. The work is of such a nature as to allow the grant of extra remuneration.

The S.T.G is informed that he may obtain payment of the amount direct from the Chief Coffee Marketing Officer, Bangalore.

Precedent
Please see
SOW 1260d

13 of 17.249

(Cont. part)

To

The S.T.G.
A.G.

By
16/9/50

18.9.50

2/12

33/11/5

II

Letter No. 25101 F(SO-2) Edm D/20/9/50
Ref

To
The Chief Coffee
Marketing Officer.
Bangalore
dtd 20/9

Sin. Sub

"Pamphlet of Central Excise
instructions to coffee growers" - Translation
into Tamil
Refce: Your letter No C.T. 599 d 24/8/50

I am to state
that the Senior Translator to
Govt. has been authorised to
translate the 'pamphlet of central
Excise instructions to coffee growers'
into Tamil on payment of a
fee of Rs 25/- (Rupees twenty
five only).

The amount may
be remitted direct to the S.T.G.
dtd 20/9

By
16/9/50

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Copy to the
S.T.G.

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Edm Deptt

From the Chief Coffee Marketing
Officer, Bangalore, C.T. 599 d 24/8/50
Cttd. of the S.T.G. No. 2181/50 - 2
d 27.9.50.

Translation Deptt - Translation of the
'Pamphlet of central Excise
instructions to coffee growers' into Tamil.

Please see the reference
from the Chief Coffee Marketing Officer,
Bangalore on p 1 cf and the remarks of
the S.T.G. on p 2 cf. The S.T.G. has
agreed to do the translation work
required by the Chief Coffee Marketing
Officer and suggests that a fee of
Rs 25/- may be charged for the work.
P.T.O.

214

The suggestion may be accepted.
The two drafts submitted below are
for approval.

\$7
169/10

115
19.950

1/1
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