

CHAPTER VII

CLEAN ENERGY CESS

Clean Energy Cess.	82. (1) This Chapter extends to the whole of India.	
	(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.	5
	(3) There shall be levied and collected in accordance with the provisions of this Chapter, a cess to be called the Clean Energy Cess, as duty of excise, on goods specified in the Tenth Schedule, being goods produced in India, at the rates set forth in the said Schedule for the purposes of financing and promoting clean energy initiatives, funding research in the area of clean energy or for any other purpose relating thereto.	10
	(4) The proceeds of the cess levied under sub-section (3) shall first be credited to the Consolidated Fund of India and the Central Government may, after due appropriation made by Parliament by law in this behalf, utilise such sums of the money of the cess for the purposes specified in sub-section (3), as it may consider necessary.	
	(5) The cess leviable under sub-section (3) shall be in addition to any cess or duty leviable on the goods specified in the Tenth Schedule under any other law for the time being in force.	15
	(6) The cess leviable under sub-section (3) shall be for the purposes of the Union and the proceeds thereof shall not be distributed among the States and the manner of assessment, collection, utilisation and any other matter relating to cess shall be such as may be prescribed by rules.	
	(7) The Central Government may, by notification in the Official Gazette, declare that any of the provisions of the Central Excise Act, 1944, relating to levy of and exemption from duty of excise, refund, offences and penalties, confiscation and procedure relating to offences and appeals shall, with such modifications and alterations as it may consider necessary, be applicable in respect of cess levied under sub-section (3).	20 1 of 1944.
Power of Central Government to make rules.	83. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Chapter.	25
	(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for —	
	(a) the manner of assessment, collection and utilisation of the cess under sub-section (6) of section 82;	30
	(b) any other matter relating to the cess under sub-section (6) of section 82.	
	(3) Every rule made and every notification issued under this Chapter shall be laid as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session, or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification, or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.	35 40